S5455-2

# STATE OF NEW JERSEY

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## ANNUAL REPORT

OF THE

# Division of Taxation

IN THE

## Department of the Treasury

FOR THE FISCAL YEAR

1982

LIBERTY AND PROSPERITY
1776

DIVISION OF TAXATION
West State and Willow Streets
Trenton, New Jersey 08646

Branch Offices

Sea Girt Branch Office
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Sea Girt, N.J. 08750

Cherry Hill Branch Office
11 Ormond Avenue
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Randolph Branch Office
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## STATE OF NEW JERSEY

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Kenneth R. Biederman, *State Treasurer*

## DIVISION OF TAXATION
Sidney Glaser, *Director*

### PROCESSING AND ADMINISTRATION
John R. Baldwin, *Assistant Director*

COLLECTION AND ADMINISTRATION

Richard D. Gardiner, *Superintendent*

LOCAL PROPERTY AND PUBLIC UTILITY

J. Henry Ditmars, *Superintendent*
Samuel Temkin, *Assistant Superintendent*

### AUDIT
Edward S. Landerkin, *Assistant Director*
Vincent A. Caretta, *Superintendent*

RESEARCH AND STATISTICS

James A. Arnold, Jr., *Chief*
James W. Conover, *Assistant Chief*

TRANSFER INHERITANCE TAX

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### SPECIAL PROCEDURES AND INVESTIGATIONS
J. Robert Murphy, *Assistant Director*

SPECIAL PROCEDURES

Morris A. Compton, *Chief*

INVESTIGATIONS

Thomas D. Gavin, *Chief*

TAX COUNSELORS

Jack Silverstein, *Chief*

## STATE AND LOCAL TAX STRUCTURE

| | | |
|---|---|---|
| TAXES COLLECTED BY THE DIVISION | | |
| Major taxes collected during fiscal year ended June 30, 1982 by the Division for State use or distribution to local governments | | $5,118.8 million |
| TAXES COLLECTED BY THE STATE OUTSIDE THE DIVISION | | |
| Collections during fiscal year ended June 30, 1982 from Motor Vehicle Fees, Motor Fuels Use Tax, Boxing, T.V. and Wrestling, Pari-Mutuel Racing, and Outdoor Advertising | | 289.9 million |
| TAXES ADMINISTERED BY COUNTIES | | |
| Realty Transfer Fee Tax: | | |
| County use | 8.4 million | |
| State use | 16.1 million | 24.5 million |
| TAXES ADMINISTERED BY MUNICIPALITIES | | |
| Net General Property taxes (after Veterans and Senior Citizens Deductions) upon real estate and tangible personal property of telephone and telegraph companies for municipal, school and county purposes during calendar year 1982 | | 4,495.4 million |
| Total State and Local Taxes | | $9,928.6 million |

This tabulation does not include lottery earnings, casino gambling tax, and miscellaneous license fees.

# LETTER OF TRANSMITTAL

**To the Hon. Thomas H. Kean, Governor of the State of New Jersey, and the Legislature of the State of New Jersey:**

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R.S. 54:1-13. It covers activities of the Division of Taxation during the State fiscal year ended June 30, 1982. The Report contains a detailed description of Division organization and activities, all taxes administered by the Division and tables showing revenue collections, distribution of a variety of "shared" taxes, summaries of new tax legislation, court decisions, decisions of the Tax Court, County and State Abstracts of Ratables, and State School Aid Table of Equalized Valuations. In addition, the Report contains useful and valuable statistical tables showing state tax revenue growth, state and local taxes as a percent of personal income and other informative economic and tax information.

## REVENUES

Tax collections for fiscal year ending June 30, 1982 attained a new high of $5.1 billion, an increase of $503.2 million or 10.9% over tax collections of the previous year. The main ingredients of the increase were the Gross Income Tax and Sales Tax. Details of the Division's revenue collections are shown in Table 2. In addition to Gross Income Tax of $1.26 billion, they reflect Sales Tax of $1.3 billion, Corporation Tax of $840.6 million and Motor Fuels Tax of $280.8 million. It should be further noted that the local property tax levy totaled $4.5 billion.

## NEW TAXES

State Recycling Tax (C. 278, P.L. 1981) was approved September 9, 1981 creating a state-wide recycling program which includes grants to municipalities, low interest loans to business and establishes County, Municipal, and State recycling programs.

Sanitary Landfill Tax (C. 306, P.L. 1981) was approved November 25, 1981 and imposed a tax upon sanitary landfill facilities to fund certain damages resulting from the operation or closure of landfills.

## SETOFF OF INDIVIDUAL LIABILITY (SOIL) PROGRAM

State income tax refunds and homestead rebates totaling $3.7 million were being held by the Division of Taxation under the new Setoff of Individual Liability (SOIL) program for debts owed to various State agencies by 34,540 New Jersey taxpayers as of August 16, 1982.

SOIL, which became effective in February, 1982, requires the Division to collect debts owed by individuals to State agencies or institutions by subtracting the debt amounts from State income tax refunds or homestead rebates after the taxpayer's appeal rights have been satisfied. Before the SOIL program, established by C. 239, P.L. 1981, debtors owing other State agencies received their full refunds or rebates.

Examples of the types of debts submitted to the Division as part of the SOIL program include student loans, fees, tuition reimbursements, taxes due, overextended sick and vacation leave, child support and welfare payments.

According to Division records, being held are 25,510 income tax refunds totaling $2.2 million with an average refund due of $86 and 9,030 homestead rebates amounting to $1.5 million with an average rebate due of $166.

So far, 22 participating State agencies have submitted over 150,000 claims to the Division for possible setoffs. This number has more than doubled since April when 16 agencies had listed 72,000 names.

## CORPORATION BUSINESS TAX ACT

This law was amended (P.L. 1982, c. 184, c. 343) to provide for quarterly installment advance payments in lieu of the then existing 60% prepayment. In order not to incur a serious cash flow problem, the goal of equal payments will be reached over a 4 year period. Uncoupling of federal depreciation (c. 50) and phaseout of the net worth tax over a 4 year period were other corporation tax legislation enacted during the year.

## OTHER SIGNIFICANT LEGISLATION

Recent legislation was enacted during the year. Chapter 170 enacted a wildlife checkoff whereby a person entitled to an income tax refund could check off $2, $5, or $10 to be placed in a Wildlife Conservation Fund. Amendments were made to the Emergency Transportation Tax in conformity with recently adopted New York laws (c. 374). The State followed federal law respecting exclusion for interest on all-savers certificates (c. 423).

Effective in 1983, legislation provides credit for taxpayers entitled to a refund of excess contributions to the State Disability Benefits Fund and the Unemployment Compensation Fund (c. 453). Business personal property brought into the State after December 31, 1976, but acquired prior to that date, will now qualify for exemption; refund claims, if any, must be filed on or before April 8, 1982. Wine manufactured from New Jersey grapes or fruit is now taxed at 10¢ per gallon in lieu of the 30¢ per gallon tax (c. 280). Motor fuels tax payments are due on the 22nd day of the month instead of on the last business day of the month (c. 352). The maximum of a motor fuels bond was increased from $25,000 to $500,000 (c. 352). Additional penalties for transportation of unstamped cigarettes were enacted by subjecting them to a penalty equal to the tax due on the cigarettes (c. 361). Recycling equipment was made exempt from sales tax (c. 546). Atlantic City sales tax increased (c. 461). Commercial fishing and shellfishing boats, plus charges where repairs and alterations were made exempt under the sales tax act (c. 218). Aircraft and boats sold to nonresidents under certain restrictions were also made exempt from the sales tax (c. 332). Sales tax exemption on mobile homes was extended to December 31, 1982 (c. 358).

The Radiation Accident Response Act (c. 302) imposed an annual assessment against electric utilities which own or operate a nuclear facility located in the State. The franchise tax on domestic insurance companies was repealed; the credit on the State tax was likewise repealed, and the State will accordingly distribute the appropriate amount of tax to the county or municipality entitled to it (c. 247). Chapter 152 contained an exemption under the inheritance tax law for the transfer of the value of any pension, annuity, retirement allowance, or return of contributions which is a direct result of a decedents' employment under a qualified plan, payable to a surviving spouse (c. 152). The mobile home exemption was continued through 1981 (c. 9). The senior citizens property tax deduction implementing a constitutional amendment was increased to $200 in 1981, to $225 in 1982, and to $250 in 1983 and thereafter; maximum income was increased respectively to $8,000, $9,000 and $10,000 (c. 86). Municipalities were empowered to permit abatements for home improvements of either $4,000, $10,000 or $15,000 (c. 121). Complete property tax exemption was enacted for widows of New Jerseyans who died in active service in time of war (c. 171). The Director, Division of Taxation was authorized to issue warrants of execution to personnel under certain restrictions (c. 392). The Cigarette tax rate was increased to 24¢ per pack effective June 18, 1982 (c. 40).

## AUDIT AND ENFORCEMENT RESULTS

Some tangible results of our audit and enforcement program follow: Collections of overdue tax liabilities primarily involving criminal and civil proceedings increased $2.2 million; from $29.6 million in 1981 to $31.8 million in 1982.

Office Audit assessments increased 68.4% from $26.9 million to $45.2 million.

Field Audit assessments amounted to $41.8 million, an average assessment per auditor of $326,940.

Audit Selection Activity produced $5.9 million, an increase of $1 million from fiscal year 1981.

Out-of-State audit program assessments were approximately $8.1 million during fiscal year 1982.

## DIVISION ACTIVITY

During the year, a number of issues received increased attention and will undoubtedly be the subject matter of study and legislation. These concern such matters, to name a few, as: revision of the Public Utility Gross Receipts and Franchise Tax laws, taxation of multistate corporations, taxation of non domiciliary banking corporations, local taxation of mobile homes, taxation of motor fuels and alcoholic beverages, federal tax cuts and federal indexing, homestead rebate program, property tax revaluations, classification of property, and the economy as it relates to tax considerations.

## A LOOK TO THE FUTURE

The Federal Economic Recovery Tax Act of 1981, which was modified by the Tax Equity & Fiscal Responsibility Act of 1982, will have long-term effects. The 1982 Act reflected changes in the rules concerning federal safe-harbor leasing and the accelerated cost recovery system depreciation. These federal tax changes must be evaluated to determine whether or not the long-term objective of Economic Recovery is obtained and its effect on State Government operations and spending programs.,

## RECOMMENDATIONS

Recommendations made last year continue to have validity:

Appointment of a special committee to re-examine property tax standards, measures of equity and realignment of taxing districts.

Appointment of a committee to review operation of the homestead rebate program.

A legislative committee to review the Farmland Assessment Act and make recommendations that will curtail speculation in farmland property acquisitions.

A review of all sales tax exemptions with recommendations for taxability where warranted.

Finally, it would seem feasible to consider the re-creation of a State Tax Policy Commission to make periodic studies and recommendations regarding all phases of taxation.

Respectfully submitted,

Sidney Glaser,
Director
Division of Taxation

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# CHAPTER I
# HISTORY AND SUMMARY

## DIVISION HISTORY

The Division of Taxation was established within the Treasury Department in 1948 (C. 92, P.L. 1948) as a part of reorganization following adoption of a new constitution in 1947. This new Division represented a transfer of functions from a State Department of Taxation and Finance established in 1944 (C. 112, P.L. 1944) which replaced a State Tax Department organized in 1931 (C. 336, P.L. 1931).

Antecedents of the State Tax Department were a State Board of Assessors established in 1884 (C. 208, P.L. 1884) and a Board of Equalization of Taxes established in 1905 (C. 67, P.L. 1905). These two Boards were consolidated in 1915 (C. 244, P.L. 1915) forming the State Board of Taxes and Assessment. Establishment of the State Tax Department resulted from a separation of assessment, collection, apportionment and equalization functions from responsibility for hearings and determination of tax appeals. This later function was assigned to a newly organized State Board of Tax Appeals which continued as the Division of Tax Appeals within the Treasury Department. Effective July 1, 1979, the Division of Tax Appeals was replaced by a Tax Court within the judicial system.

The Division is headed by a Director appointed by the Governor with advice and consent of the Senate to serve until a successor shall be appointed and qualified.

Effective September 1970, the Division reorganized itself along functional lines replacing an arrangement based upon ten bureaus, each responsible for a single tax or a group of taxes. Further refinements developed during 1977 when the Division was reorganized to distribute its activities among three assistant directors (see organization chart):

1. A consolidation of all processing and administration functions including Local Property and Public Utility Tax.

2. A grouping of Audit, Transfer Inheritance and Research and Statistics functions.

3. An expansion of Special Procedures and Investigations, to include Legal and Taxpayer Services.

## STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

| *Tax* | *N.J.S.A. Citation* |
|---|---|
| Alcoholic Beverage | 54:41-1 et seq. |
| Alcoholic Beverage Wholesale Sales | 54:32C-1 et seq. |
| Atlantic City Luxury | 54:32B-24.1 et seq. |
| Business Personal Property | 54:11A-1 et seq. |
| Cigarette | 54:40A-1 et seq. |
| Corporation Business (Net Income and Net Worth) | 54:10A-1 et seq. |
| C.B.T. Banking Corporation | 54:10A-1 et seq. |
| C.B.T. Financial Corporation | 54:10A-1 et seq. |
| Corporation Income | 54:10E-1 et seq. |
| Emergency Transportation | 54:8A-1 et seq. |
| Financial Business | 54:10B-1 et seq. |
| Gross Income | 54A:1-1 et seq. |
| Insurance Premiums | 54:16-1 et seq.<br>54:16A-1 et seq.<br>54:18A-1 et seq.<br>and 54:17-4 et seq. |
| Local Property | 54:4-1 et seq. |
| Motor Fuels | 54:39-1 et seq. |
| Public Utility Tax: | |
| Public Utility Excise | 54:30A-16 et seq. |
| Public Utility Franchise | 54:30A-18 et seq. |
| Public Utility Gross Receipts | 54:30A-49 et seq. |
| Railroad Franchise | 54:29A-1 et seq. |
| Railroad Property | 54:29A-1 et seq. |
| Realty Transfer Fee | 46:15-5 et seq. |
| Sales and Use | 54:32B-1 et seq. |
| Sanitary Landfill | 13:1E-100 et seq. |
| Savings Institution | 54:10D-1 et seq. |
| Spill Compensation | 58:10-23.11 et seq. |
| State Recycling | 13:1E-92 et seq. |
| Transfer Inheritance Tax: | |
| Transfer Inheritance | 54:33-1 et seq. |
| Estate | 54:38-1 et seq. |
| Wage Reporting Act | 54:1-55 et seq. |

## TAX ADMINISTRATION

Tax administration involves collection activities by the State, by counties and by municipalities (local taxing districts). As the State tax administrative agency, the Division exercises varying degrees of responsibility for taxes collected at all levels. These include:

*Tax Collection:* Administration of all taxes collected by the State for

State and local purposes except boxing, T.V. and wrestling, parimutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

*Services to Local Taxing Districts:* Supervision of local assessment standards and procedures, administrative services to local districts and County Boards of Taxation, examination and approval of local tax maps, compliation and reporting of statistical data, preparation of equalization tables, and certification of assessors.

The Division also exercises certain police functions with regard to administration of fair trade practice requirements under the "Unfair Cigarette Sales Act" (C. 247, P.L. 1952) and "An Act To Regulate The Sale of Motor Fuels." (C. 258, P.L. 1952).

## TAX COLLECTIONS

Collections by the Division during fiscal year ended June 30, 1982 totaled $5.1 billion or 94.6% of all major State Tax collections within and outside the Division. This represented an increase of $503.2 million, or 10.9% over fiscal 1981. The $5.1 billion collected included $816.4 million for payment to local governments for their direct support. This 16.0% of Division collections represented $158.7 million of personal property replacement taxes (save-harmless), $3.9 million of Class II railroad "replacement taxes," $.25 million of financial business taxes, $8.9 million of (Corporation Business Tax) Banking Corporation Taxes, $614.2 million for Public Utility Franchise and Gross Receipts taxes and $30.5 million for local assistance funding. Except for Revenue Sharing and Senior Citizen and Veteran Deductions ($113.4 million), amounts distributed to each county and municipality are shown in Appendix III.

## SERVICES TO LOCAL TAXING DISTRICTS

The Division supervises and coordinates local property tax procedures in the 21 counties and 567 local taxing districts. Local Property Tax collections totaled $4.5 billion representing an increase of $360.6 million over the previous year. This compares with $5.1 billion in major State tax collections. State responsibility for tax collections was 54.5%.

The Division also administers the Homestead Rebate Tax Program and provides rebate checks (totaling $289.9 million in 1982) to eligible homeowners within each taxing district. It apportions $50 million of general revenue sharing to taxing districts together with reimbursement for veterans and senior citizen deductions ($63.4 million in 1982).

### TABLE 1
### STATE AND LOCAL TAX STRUCTURE
### (millions of dollars)

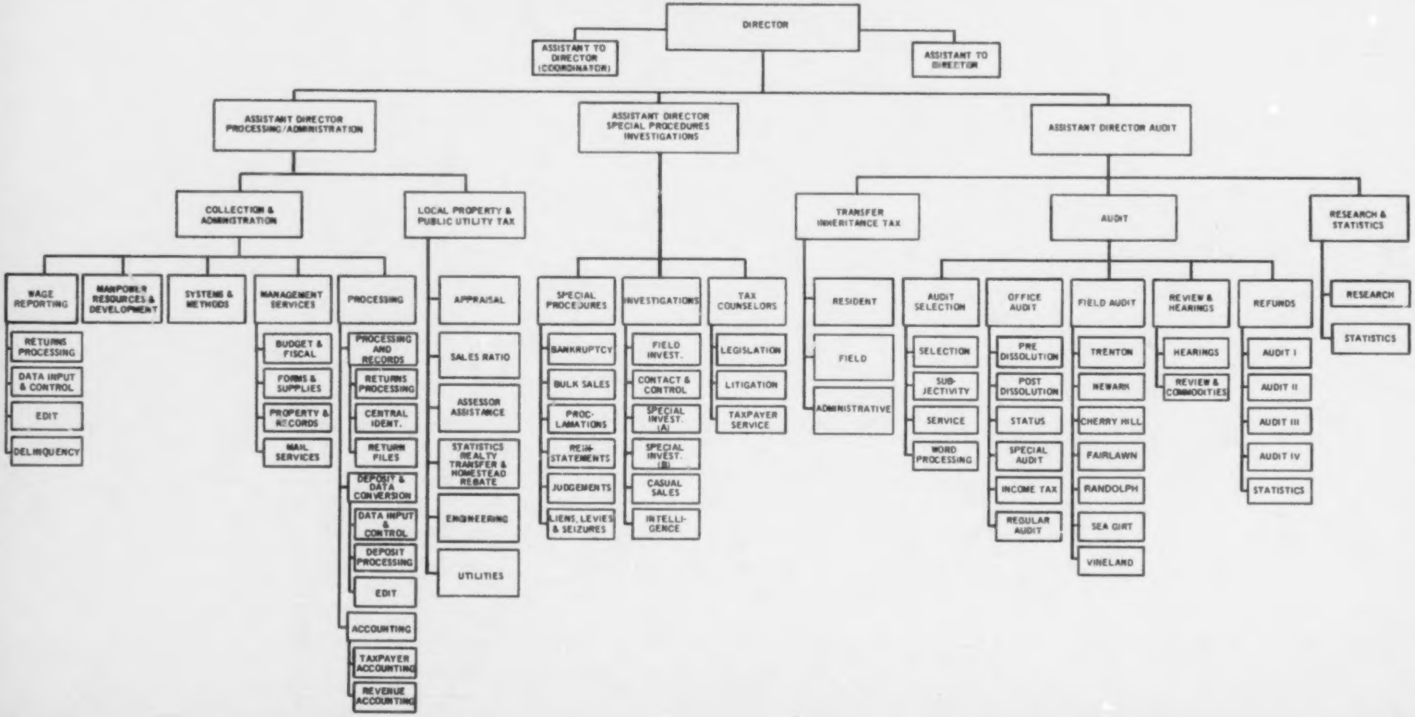
| Year | Taxes Collected by the Division | Taxes Collected by the State Outside the Division[1] | Taxes Administered by Counties | Taxes Administered by Municipalities[2] | Total State and Local Taxes |
|---|---|---|---|---|---|
| 1980 | $3,866.4 | $293.9 | $26.9 | $3,743.5 | $7,950.7 |
| 1981 | 4,615.6 | 290.1 | 26.1 | 4,134.8 | 9,066.6 |
| 1982 | 5,118.8 | 289.9 | 24.5 | 4,495.4 | 9,928.6 |

[1] Does not include collections by the Lottery Commission or casino gambling taxes.

[2] Net tax after senior citizens and veterans deductions.

# CHART 1

## ORGANIZATION CHART
## DIVISION OF TAXATION


DIRECTOR
ASSISTANT TO DIRECTOR (COORDINATOR)
ASSISTANT TO DIRECTOR
ASSISTANT DIRECTOR PROCESSING/ADMINISTRATION
ASSISTANT DIRECTOR SPECIAL PROCEDURES INVESTIGATIONS
ASSISTANT DIRECTOR AUDIT
COLLECTION & ADMINISTRATION
LOCAL PROPERTY & PUBLIC UTILITY TAX
TRANSFER INHERITANCE TAX
AUDIT
RESEARCH & STATISTICS
WAGE REPORTING
RETURNS PROCESSING
DATA INPUT & CONTROL
EDIT
DELINQUENCY
MANPOWER RESOURCES & DEVELOPMENT
SYSTEMS & METHODS
MANAGEMENT SERVICES
BUDGET & FISCAL
FORMS & SUPPLIES
PROPERTY & RECORDS
MAIL SERVICES
PROCESSING
PROCESSING AND RECORDS
RETURNS PROCESSING
CENTRAL IDENT.
RETURN FILES
DEPOSIT & DATA CONVERSION
DATA INPUT & CONTROL
DEPOSIT PROCESSING
EDIT
ACCOUNTING
TAXPAYER ACCOUNTING
REVENUE ACCOUNTING
APPRAISAL
SALES RATIO
ASSESSOR ASSISTANCE
STATISTICS REALTY TRANSFER & HOMESTEAD REBATE
ENGINEERING
UTILITIES
SPECIAL PROCEDURES
BANKRUPTCY
BULK SALES
PROC-LAMATIONS
REIN-STATEMENTS
JUDGEMENTS
LIENS, LEVIES & SEIZURES
INVESTIGATIONS
FIELD INVEST.
CONTACT & CONTROL
SPECIAL INVEST. (A)
SPECIAL INVEST. (B)
CASUAL SALES
INTELLI-GENCE
TAX COUNSELORS
LEGISLATION
LITIGATION
TAXPAYER SERVICE
RESIDENT
FIELD
ADMINISTRATIVE
AUDIT SELECTION
SELECTION
SUB-JECTIVITY
SERVICE
WORD PROCESSING
OFFICE AUDIT
PRE DISSOLUTION
POST DISSOLUTION
STATUS
SPECIAL AUDIT
INCOME TAX
REGULAR AUDIT
FIELD AUDIT
TRENTON
NEWARK
CHERRY HILL
FAIRLAWN
RANDOLPH
SEA GIRT
VINELAND
REVIEW & HEARINGS
HEARINGS
REVIEW & COMMODITIES
REFUNDS
AUDIT I
AUDIT II
AUDIT III
AUDIT IV
STATISTICS
RESEARCH
STATISTICS

## TABLE 2
## MAJOR STATE TAX COLLECTIONS (NET) 1980-1982

| TAX SOURCE | Collections for Fiscal Year 1982 | % OF TOTAL | 1981 | % OF TOTAL | 1980 | % OF TOTAL | Percent Changes 1981-1982 | 1980-1981 |
|---|---|---|---|---|---|---|---|---|
| Collected by Division: | | | | | | | | |
| Alcoholic Beverage | $ 59,116,343 | 1.1% | $ 58,918,678 | 1.2% | $ 55,491,914 | 1.3% | +0.3% | +6.2% |
| Business Personal Property | 58,438,198 | 1.1 | 64,531,427 | 1.3 | 70,893,758 | 1.7 | -9.4 | -9.0 |
| Cigarette | 177,445,227 | 3.3 | 175,284,573 | 3.6 | 171,245,450 | 4.1 | +1.2 | +2.4 |
| Corporation Business:[1] | 840,554,472 | 15.5 | 770,298,738 | 15.7 | 627,207,517 | 15.1 | +9.1 | +22.8 |
| CBT Banks | 37,776,799 | 0.7 | 33,193,794 | 0.7 | 30,604,224 | 0.7 | +13.8 | +8.5 |
| CBT Financial Businesses | 2,869,943 | <0.1 | 879,218 | <0.1 | 1,509,384 | <0.1 | — | -41.8 |
| Corporation Income | 135,898 | <0.1 | 122,368 | <0.1 | 214,112 | <0.1 | +11.1 | -42.9 |
| Emergency Transportation[2] | 42,801,252 | 0.8 | 41,888,784 | 0.9 | 34,464,614 | 0.8 | +2.2 | +21.5 |
| Financial Business[3] | 20,595 | <0.1 | 35,942 | <0.1 | 628,032 | <0.1 | -42.7 | — |
| Gross Income[4] | 1,259,648,715 | 23.3 | 1,106,180,290 | 22.6 | 968,821,205 | 23.3 | +13.9 | +14.2 |
| Insurance Premiums[5] | 114,403,823 | 2.1 | 97,557,248 | 2.0 | 90,936,373 | 2.2 | +17.3 | +7.3 |
| Miscellaneous Revenues[6] | 927,474 | <0.1 | 1,227,589 | <0.1 | 1,754,010 | <0.1 | -24.4 | -30.0 |
| Motor Fuels | 280,757,150 | 5.2 | 278,037,674 | 5.7 | 280,860,039 | 6.8 | +1.0 | -1.0 |
| Public Utility Excise (State Use) | 95,279,980 | 1.8 | 81,226,115 | 1.7 | 64,653,651 | 1.6 | +17.3 | +25.6 |
| Public Utility Excise (Mun. Use) | 619,332,368 | 11.5 | 500,102,231 | 10.2 | 161,538,500[7] | 3.9 | +23.8 | — |
| Railroad Franchise | 101,204 | <0.1 | 28,643 | <0.1 | 45,056 | <0.1 | +253.3 | -36.4 |
| Railroad Property | 205,220 | <0.1 | 3,022,026 | 0.1 | 3,037,838 | 0.1 | — | -0.5 |
| Sales and Use | 1,303,877,865 | 24.1 | 1,201,213,918 | 24.5 | 1,179,877,566 | 28.4 | +8.5 | +1.8 |
| Alcoholic Beverage Wholesale | 75,135,697 | 1.4 | 62,244,636 | 1.3 | — | — | +20.7 | — |
| Atlantic City Luxury (Mun. Use) | 5,356,369 | 0.1 | 4,402,055 | 0.1 | — | — | +21.7 | — |
| Sanitary Landfill | 2,225,799 | <0.1 | — | — | — | — | — | — |
| Savings Institution | 128,190 | <0.1 | 108,299 | <0.1 | 3,954,792 | 0.1 | +18.4 | — |
| Spill Compensation | 15,346,938 | 0.3 | 12,788,846 | 0.3 | 6,850,324 | 0.2 | +24.6 | +86.7 |
| State Recycling | 1,860,051 | <0.1 | — | — | — | — | — | — |
| Transfer Inheritance & Estate | 124,938,624 | 2.3 | 122,318,134 | 2.5 | 111,646,287 | 2.7 | +2.1 | +9.6 |
| Total Collected by Division[8] | $5,118,844,666 | 94.6% | $4,615,611,226 | 94.1% | $3,866,365,001 | 93.0% | +10.9% | +19.4% |

|  |  |  |  |  |  |  |  |  |
|---|---|---|---|---|---|---|---|---|
| Collected Outside Division: |  |  |  |  |  |  |  |  |
| Boxing-Wrestling-T.V. | $ 349,973 | <0.1% | $ 226,419 | <0.1% | $ 270,728 | <0.1% | +54.6% | -16.4% |
| Motor Fuels Use | 7,233,895 | 0.1 | 7,325,900 | 0.2 | 7,404,067 | 0.2 | -1.3 | -1.1 |
| Motor Vehicle Fees | 268,135,398 | 5.0 | 266,225,918 | 5.4 | 270,251,325 | 6.5 | +0.7 | -1.5 |
| Outdoor Advertising | 374,868 | <0.1 | 223,206 | <0.1 | 219,586 | <0.1 | +67.9 | +1.7 |
| Pari-Mutuel | 13,774,408 | 0.3 | 16,074,449 | 0.3 | 15,725,286 | 0.3 | -14.3 | +2.2 |
| Total Collected Outside Division[9] | $ 289,868,542 | 5.4% | $ 290,075,892 | 5.9% | $ 293,870,992 | 7.0% | -0.2% | -1.3% |
| Total Major State Tax Collections | $5,408,713,208 | 100.0% | $4,905,687,118 | 100.0% | $4,160,235,993 | 100.0% | +10.3% | +17.9% |

1. Includes "Deferred Dissolution Tax" revenues to be transferred to the appropriate account when returns are received (c. 367, P.L. 1973). 1980—$19,489; 1981—$88,160; 1982—$318,714.
2. Reflects transferred amounts to Gross Income Tax (c. 66, P.L. 1976): 1982—$37,393,018.
3. Represents Unincorporated Financial Business collections and audit receipts from both Incorporated and Unincorporated Financial Business.
4. Excludes $1,790,199 which was dedicated to the Gubernatorial General Election Fund.
5. Includes collections representing reimbursement for Motor Vehicle Security Responsibility Law: 1980—$3,880,158; 1981—$4,216,601; 1982—$4,767,874.
6. Repealed tax audit receipts. Amounts include Capital Gains and Other Unearned Income, Retail Gross Receipts, Transportation Benefits and Unincorporated Business.
7. Represents portion of "Certification of Assessment: Public Utility Excise—Gross Receipts and Franchise (c. 10, 11 & 12, P.L. 1980).
8. Includes Public Utility Administrative Cost: 1980—$130,355; 1981—$153,799; 1982—$160,472.
9. Excludes lottery winnings and casino gambling taxes.

# CHAPTER II
# PROGRESSING AND ADMINISTRATION

Processing and Administration Activity is responsible for processing tax returns and forms, deposit of receipts, all administrative functions, Local Property and Public Utility Tax and wage reporting.

## MANAGEMENT SERVICES

### Property Management

The Division occupies floor space on seven of the ten floors in the Taxation Building, all three floors of the Mill Hill Processing Center and Annex, six field offices located in Fair Lawn, Newark, Sea Girt, Cherry Hill, Vineland and Randolph, as well as two warehouses in the City of Trenton. A one-story building on Roebling Avenue is being used by the Wage Reporting Branch.

### Budget and Fiscal

Budget activities include planning, preparation, and execution of six separate budgets on an annual basis under the zero-based budget concept. Individual budgets include: Processing/Administration; Special Procedures/Investigations; Audit; Gross Income Tax; Homestead Rebate Program; and Wage Reporting Act.

Cost of operating the Division during fiscal 1982 approximated 89% of revenues collected.

### Mail Services

Mail operation is responsible for proper handling of a large volume of forms, documents, etc. comprising mail services for the entire Division. It also performs mail service for several other state agencies. During 1982, Mail Services processed over 13.6 million pieces of outgoing mail and over 10 million pieces of incoming mail.

### Set-off Individual Liability (SOIL)

The SOIL Program was implemented during fiscal 1982. The purpose of this system is to provide State Agencies with another avenue of collecting debts owed by individuals by "setting-off" those debts against Gross Income Tax returns and/or Homestead Rebates which might otherwise be payable to those individuals.

### Printing and Supplies

Tax forms used by the Division are designed internally and ordered by the Treasury Department Purchase Bureau in accordance with specifications provided by the Printing and Supplies Unit. Office supplies are ordered, received and distributed from a central stock room.

### Records Management

The records management program is designed to store aging records in warehouses at minimum cost in a manner to accomplish retrieval as needed or destruction in accordance with official criteria.

## MANPOWER RESOURCES & DEVELOPMENT

### Personnel

Although personnel administration and employment records for the Division are maintained in the personnel office of the Treasury Department, the Division performs day-to-day management services for employees. This includes activities associated with new employments, terminations, transfers, leaves of absence, promotions and retirements.

### In-Service Training

A wide variety of in-service training courses for Division personnel range from orientation programs to executive and middle management programs for upper level supervisory personnel. During 1982, 227 persons completed training courses offered by the Department of Civil Service, 103 employees completed job-related evening college courses under a tuition refund plan and 97 attended special seminars and conferences.

## PROCESSING

This Branch is responsible for centralized Division services including tax returns and checks, requests for forms, legal questions, general correspondence regarding taxpayer accounts, application for licenses, Homestead Rebate applications, license fees, and others.

Except for Transfer Inheritance and Local Property and Public Utility Taxes, this Branch processes all tax returns. It also acts as liaison with the Bureau of Data Processing in the control of taxpayer identification, registration, billings, and adjustments to taxpayer accounts.

### Returns Processing Section

Returns Processing includes extracting, screening, coding, numbering and distribution to appropriate sections within the Division. It received over 8.6 million pieces of mail during 1982.

More than 95% of all checks received are deposited in the bank on the day received.

A comparison of mail receipts for the last two fiscal years follows:

| Tax Source | Mail Receipts 1981 | 1982 |
|---|---|---|
| Alcoholic Beverage | 5,402 | 5,681 |
| Business Personal Property | 137,829 | 109,746 |
| Cigarette | 30,935 | 34,007 |
| *Corporation Business | 271,381 | 371,805 |
| Emergency Transportation | 206,149 | 194,556 |
| Gross Income: | | |
| Employee—1040 Estimated | 503,543 | 569,830 |
| Employee—1040 | 3,080,520 | 3,163,084 |
| Employer—Withholdings | 1,151,344 | 1,142,911 |
| Homestead Rebate Applications | 1,497,701 | 1,450,689 |
| Employer Reconciliations | 143,920 | 149,676 |
| Miscellaneous Mail | 303,273 | 249,718 |
| Motor Fuels | 30,502 | 30,003 |
| Sales and Use | 1,108,499 | 1,168,947 |
| Total | 8,470,998 | 8,640,683 |

*Includes Corporation Business, Financial Business, Insurance Premiums, Savings Institution, and Bank Stock Taxes.

## Data Input and Control Section

This section is responsible for controlling all computer input and output data generated by processing of tax forms and related documents. It contains two units:

1. *Data Capture Unit*—handling input required to service all computer programs holding cash verification, tax return editing and billing, delinquencies, field investigation assignments, audit selection, identification, microfilm and the Cash Receipts Accounting System which involves the input of checks and cash receipts.
2. *Data Input and Output Control Unit*—control of source documents and input and output reports involves maintenance of control ledger, delivery of hard copy reports and microfilm, and liaison with Accounting Section and Bureau of Data Processing. With more than 300 separate computer programs and their applications, volume runs into the millions of entries.

## Data Perfection Section

During fiscal 1982, this Section handled approximately 452,000 edit errors. In addition, the advent of the Cash Receipts Accounting System brought about a new type of edit. The quantity of rejected items varies depending on daily volume captured in Data Input and the type of tax being inputed. Many rejections will correct themselves as the processing cycle continues; however, some rejections require research and resubmission thru Data Input.

## Deposit Preparation Section

This section prepares all checks and cash receipts for bank deposit representing payments for tax returns, billings, licenses, etc. It also maintains liaison with Depository Banks, and Division of Budget and Accounting. During fiscal 1982, approximately 4.1 million checks and cash transactions were deposited.

## Central Identification Section

Central Identification maintains the Unified Taxpayer File containing appropriate information regarding taxpayer accounts. It consists of five units as follows:

1. *Changes*—Completed over 270,517 changes to the master file.
2. *New Registration Unit*—Coded and examined 44,500 applications and processed 27,000 "New Corporation Control Forms" and 22,000 "Changes to Corporation Identification."
3. *Correspondence*—Typed and mailed more than 214,000 pieces of correspondence and tax returns.
4. *Edit*—Prepared more than 145,800 corrections to Taxpayer Identification and Cash Records.
5. *Data Input*—Entered over 438,300 changes and added over 54,000 new accounts to the Unified Taxpayer File. All additions and changes are immediately available to all users of the system throughout the Division.

The Licenses and Registration Section processes and issues Cigarette and Motor Fuel Licenses involving fees and special types of licenses requiring bonds, and the transfer of Alcoholic Beverage Licenses.

During Fiscal 1982, 65,434 licenses and registrations were issued for Cigarette, Motor Fuels and Alcoholic Beverage Taxes as follows:

| Type of License and Registration Issued | Number Issued 1981 | 1982 |
|---|---|---|
| Cigarette Tax: | | |
| Distributors | 122 | 113 |
| Wholesaler | 283 | 310 |
| Over-the-Counter | 16,825 | 18,049 |
| Vending Machines | 30,458 | 29,353 |
| Miscellaneous | 521 | 498 |
| Motor Fuels Tax: | | |
| Gasoline Jobbers | 27 | 26 |
| Distributors | 80 | 97 |
| Special Licenses A & B | 1,898 | 1,786 |
| Retail Licenses | 6,737 | 6,451 |
| Wholesale Licenses | 515 | 567 |
| Transport Licenses | 3,223 | 3,264 |
| Alcoholic Beverage: | | |
| Transfers | 4,850 | 4,920 |
| Total | 65,539 | 65,434 |

## Revenue Accounting

After initial processing, the Accounting Section receives tax returns and reconciles totals of checks and returns for 23 taxes. Transmittals of income for the revenue received daily are forwarded to the Division of Budget and Accounting via the Agency Accounting System which is an on-line computer system.

This section also monitors Cigarette Tax meters set at Trenton and six district offices, and designated field banks throughout the State.

## Taxpayer Accounting

The Taxpayer Accounting Section is responsible for the assessment of tax underpayments and penalty and interest charges resulting from the late filing and/or late payment of tax returns and reports. The major taxes employ computerized assessment notices and manual assessment procedures are used for low volume taxes. The section handles the responses to the assessment notices, prepares any required adjustments and is responsible for the accuracy of the individual records of each taxpayer.

Over 400,000 computerized assessment notices and 25,000 manual assessments were issued in fiscal 1982. Collections from these assessments were in excess of $33 million.

The section is also responsible for preparing adjustments requested by other sections and processing collections or incomplete returns received by other areas of the Division.

### Returns Files

The Returns Files Section is presently maintaining files for six different taxes, Gross Income, Sales, Corporation Business, Emergency Transportation, Business Personal Property and Alcoholic Beverage.

During fiscal 1982, approximately 7.25 million returns were added to the files. More than 570,000 requests for files and returns were completed.

## SYSTEMS AND METHODS

Systems and Methods conducts "in-house" management studies on a continuing basis. It also acts as a liaison with the Bureau of Data Processing. Additional areas of responsibility include tax form revision and development. Principle activities during 1982 include:

Set-Off Individual Liability System (S.O.I.L.)—Coordinated the implementation of the SOIL system in accordance with C. 239, P.L. 1981.

Wildlife Contribution Fund—Developed and implemented procedures relative to "wildlife check-off" provision of the Gross Income Tax.

Data Processing—Assisted in development and implementation of new data processing programs.

Federal/State Exchange of Tax Information—Maintained an interface with the Federal Government relative to the implementation of safeguards and procedures for the exchange of individual and business tax information.

Tax Administration—Developed and implemented systems for administering the Solid Waste Recycling Tax and the Landfill Closure and Contingency Tax.

*Major Studies and Activities*

Continuing studies of special equipment, special procedures and new developments in management technique and equipment are the order of the day within this section. In addition to its own management improvement activities, this section evaluates employee suggestions under the award program.

## WAGE REPORTING

The Wage Reporting Branch was established in April of 1981 to administer provisions of the New Jersey Wage Reporting Act (P.L. 1980, C. 48). The Act, approved on June 26, 1980, is designed to identify and control abuse of public assistance and employment security programs.

This branch receives reports on a quarterly basis from employers that contain the name, social security number, gross wages, and State Income Tax Withholdings for every person in their employ who work or reside in New Jersey.

Information obtained by the Wage Reporting Branch is matched by computer against lists submitted by the Division of Public Welfare and the Division of Unemployment and Disability Insurance. Lists submitted by these agencies contain name and social security number of individuals who received public assistance or unemployment benefits during the quarter. When a match occurs, the agency submitting the name is provided with employee's name, social security number, wages paid, and name and address of the employer. The Wage Reporting Act requires the agencies to investigate and, if appropriate, take action against an individual who has received benefits illegally.

During fiscal 1982, lists from the Division of Public Welfare and the Division of Unemployment and Disability Insurance were matched against the information compiled from the Employer Report of Wages Paid (WR-30) for the four quarters of 1981. The projected savings of public funds from these matches are in excess of $30 million for the Division of Public Welfare and in excess of $6 million for the Division of Unemployment and Disability Insurance.

# CHAPTER III
# LOCAL PROPERTY AND PUBLIC UTILITIES

## INTRODUCTION

Local Property Taxes produced 45.5% of New Jersey State and Local Taxes collected during fiscal 1982. Continuing progress is evidenced by recent development of statewide standards for County Tax Board rules and regulations. Chapter 499, P.L. 1979 established the office of County Tax Administrator and otherwise provided for the strengthening of the state and professionalization of county board of taxation.

Principal activities include: (1) administration of public utility and railroad taxes; (2) implementation of standards dealing with County Tax Board rules and regulations, revaluation contracts, certification of assessors, and tax maps; (3) preparation of annual Table of Equalized Valuations and tax abatement statistics; (4) assistance to local property tax administrators; (5) administration of farmland assessments, realty transfer tax, homestead rebates; (6) apportionment to local taxing districts of revenue sharing, personal property replacement, and in lieu payments for state owned property; (7) service to other departments and individuals.

### TABLE 3
### NEW JERSEY LOCAL PROPERTY TAX GROWTH BY YEARS[1]

| *Year* | *Total (millions)* | *Percent Change* | *Year* | *Total (millions)* | *Percent Change* |
|---|---|---|---|---|---|
| 1961 | $ 899.7 | 12.80% | 1972 | $2,393.8 | 9.98% |
| 1962 | 971.2 | 7.94 | 1973 | 2,536.3 | 5.96 |
| 1963 | 1,035.6 | 6.63 | 1974 | 2,712.3 | 6.94 |
| 1964 | 1,124.5 | 8.59 | 1975 | 2,971.1 | 9.55 |
| 1965 | 1,201.1 | 6.82 | 1976 | 3,295.1 | 10.91 |
| 1966 | 1,239.0 | 3.16 | 1977 | 3,205.2 | -2.73 |
| 1967 | 1,410.9 | 13.88 | 1978 | 3,275.3 | 2.19 |
| 1968 | 1,519.2 | 7.68 | 1979 | 3,441.6 | 5.08 |
| 1969 | 1,676.7 | 10.37 | 1980 | 3,743.5 | 8.77 |
| 1970 | 1,922.3 | 14.65 | 1981 | 4,134.8 | 10.45 |
| 1971 | 2,176.6 | 13.23 | 1982 | 4,495.4 | 8.72 |

[1] Net collections. Gross Collection (See page 72) less senior citizen and veteran deductions ($63.4 million).

## IMPLEMENTATION OF STANDARDS

### Revaluation and Reassessment

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments and are given continual attention. Between 1951 and 1982, 559 local taxing districts undertook 1,365 such programs by professional revaluation firms. In 1982, 38 taxing districts implemented a revaluation.

Chapter 424, P.L. 1971 requires the Division to establish standards to be used in valuation and revaluation for assessment purposes, and to prescribe minimum qualifications for firms and individuals engaged in such activity. The Director must approve any contract for this purpose and must determine that the contractor meets prescribed qualifications. During fiscal 1982, 59 contracts and/or specfications were approved.

### Certification of Assessors

Chapter 44, P.L. 1967 requires each taxing district to be served by a certified assessor. During fiscal 1982, the Division held two assessor certification examinations. A total of 144 candidates completed this examination in fiscal 1982.

Of the 1,408 persons who have been issued a tax assessor certificate since inception of the program, 471 are presently in office, 393 are no longer in office, 54 are on an assessor's staff, 341 have no connection with an assessor's office, 101 are deceased, 4 have had their tax assessor certificate removed, and 13 are out of state residents.

There are 831 assessor positions in New Jersey of which 690 are filled. 535 tax assessor certificate holders fill 623 of the assessor positions, while 20 of the positions are held by non-certified persons and 47 of the positions are filled by assessors who hold office by statutory provisions allowing anyone who has held office as assessor on a continuous basis since July 1, 1967 to continue in office. 102 certified tax assessors serve more than one taxing district.

### Tax Maps

New Jersey law (Chapter 18, P.L. 1918 and Chapter 167, P.L. 1939) provides for the preparation of "maps for purposes of taxation in all taxing districts," except townships having populations under 2,500. The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146—29).

Chapter 424, P.L. 1971, requires inspection of an up-to-date tax map prior to approval of any revalution contract. Since 1972, 101 taxing districts have developed completely revised tax maps and 390 have existing maps judged current and usable.

Tax maps have never been approved in 19 taxing districts, including those that are not required to have a map, 246 districts have approved tax maps more than sixteen years old, and the remaining 321 have maps approved between 1965-1982. Some of those not approved recently are maintained on the basis of current specifications.

### County Tax Board Rules and Regulations

Subsequent to adoption of uniform rules and regulations governing County Boards of Taxation (C. 119, P.L. 1973), the Director, in cooperation with members of the County Boards, maintains constant review to keep them current with changes in law and practice. Chapter 499, P.L. 1979 establishes the office of County Tax Administrator.

## EQUALIZATION AND TAX ABATEMENTS

### Equalization Table

Each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. This table is certified to the State Commissioner of Education pursuant to Chapter 86, Laws of 1954 (N.J.S.A. 54:1—35.1) for use in calculating and distributing State school aid. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost for a large number of regional school districts among component taxing districts. Equalized valuations are also the basis for measuring debt limits for local governmental units.

The ratio of assessed valuation to sales price is calculated for each usable sale and all are classified into four groups (vacant land, residential, farm, business[1]). An overall district average weighted ratio is calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio is applied against assessed value of the district to determine aggregate "true value."

"True value" is averaged with true value for the preceding year after adjustment for "added and omitted assessments." This averaging has the two-way advantage of avoiding abrupt changes in ratio from year to year and avoiding undue influence of inadequate samples of sales of a single year.

The average ratio of assessed value to true value of all real estate in 1982 was 65.60%.

The table of Equalized Valuations promulgated October 1, 1982 shows that the aggregate assessed valuation of the real property in the State totaled $118.6 billion and the aggregate true value totaled $180.8 billion. Total equalized valuation increased from $167.7 billion in 1981 to $182.8 billion in 1982, an increase of 15.1 billion, or 9.0%.

## Farmland Assessment

The "Farmland Assessment Act of 1964" (C. 48, P.L. 1964) provides for preferential assessment of land—"actively devoted to agricultural or horticulutral use," as its value for such rather than market value. Unit values for various types of farmland are jointly determined with the Department of Agricultural Economics and Marketing, Rutgers University.

In 1982 there were 36,806 "line items" of qualified farm assessments comprising 1,254,308 acres or 26.10% of total State area. Although large in area, these farmland assessments represent .27% of the entire property tax base.

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[1] Business properties are subclassified into commercial, industrial and apartments for statistical purposes.

## Water Pollution and Air Pollution Tax Exemption

N.J.S.A. 54:4—3.56 et seq. and N.J.S.A. 13:1 D-7 provide for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Environmental Protection. Ratables exempted under these laws total $40,636,011.

## Solar Energy Exemption

Chapter 256, P.L. 1977 provides for the exemption of certified solar heating and cooling systems from real property taxation. The local construction code official is responsible for the certification of such systems when found to be designed primarily as solar heating and cooling systems.

Under the Act, the exemption amount is defined as the difference in the assessed value of the property with and without the certified solar system. Ratables exempted under this law totaled $418,600.

## Business Personal Property

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (C. 136, P.L. 1966). A personal property tax replacement program was designed to distribute State collected revenue to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (C. 135, P.L. 1966). Any excess revenues obtained from four replacement tax sources over the "save-harmless" requirement is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:11D-4). The "save-harmless" amount of $106,835,188 was exceeded in 1975-1976 by $51,868,646.

Repeal of most replacement taxes was accompanied by legislation providing annual appropriation of not less than $158,703,834, the amount certified on October 15, 1976 (C. 3, P.L. 1977). C. 4, P.L. 1977 provided for the repeal of the business personal property tax on all business machinery and equipment acquired on or after January 1, 1977. As a result, revenue from this source decreased from $70.9 million in 1980 to $64.5 million in 1981 to $58.4 million in 1982.

### "In Lieu" of Tax Payments

Chapter 272, Laws of 1977 provides for payments to municipalities for local services "in lieu" of taxes on certain State-owned property.

The law provides that eligible State-owned property shall not include property used or held for future use for highway, bridge or tunnel purposes nor shall it include property which is qualified under another State law for any other payment "in lieu" of taxes.

### Exempt Property Lists

Legislative provision for payment in lieu of tax revenues to taxing districts for services rendered to state owned exempt properties placed added emphasis on continuing efforts to attain realistic assessment for all exempt properties. Annual lists of exempt property valuations are compiled.

## LOCAL SUPPORT AND SERVICES

### Assistance to County Boards of Taxation

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits to the field staff. During the year 5,765 calls were made by the staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and County Tax Administrators to discuss problems and plans of the County Boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

### Assistance to Local Assessors

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property appraisals and methods for assessing unusual or complex properties. New assessors receive special training. During the year 10,580 calls were made by members of the field staff to assist assessors in carrying out the duties of their office. This is an especially significant activity since average annual turnover of assessors in office approximates 12%.

### Assessor Training

Since 1954 the Division has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research at Rutgers, The State University, at strategic locations throughout the State. The Division supplies some of the instructors for courses, is represented on the planning committee and participates in the annual Rutgers Conference for Assessing Officers. The New Jersey Real Property Appraisal Manual, The Handbook for New Jersey Assessors and the Assessors Law Manual are the primary textbooks used in all in-service training courses.

### Real Estate Appraisals

An Appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1982, assistance was given in 95 municipalities on 167 separate properties having an appraised value of $627,416,684. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors. In addition to appraisals for assessors, appraisal assistance is often rendered to other state agencies. Appraisals, where necessary, are also prepared in conjunction with the valuation of state owned property reported by taxing districts under Chapter 272, Laws of 1977.

### Data Processing For Local Tax Roles

As of 1982, the assessment records of all taxing districts are produced and maintained using a data processing system developed by the State.

Full implementation of the New Jersey Property Tax System (MOD IV) enables county boards of taxation to accomplish mechanically a variety of tasks formerly requiring extensive manual effort.

## HOMESTEAD TAX REBATE

A Homestead Tax Rebate calculated at $1.50 per $100 to $10,000 of equalized value, or two-thirds of equalized value, whichever is less, plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multipled by $10,000 of equalized value or two-thirds of equalized value whichever is less is mailed to each qualified homeowner in New Jersey. (C. 72, P.L. 1976).

Approximately 1.49 million rebate checks totaling $289.9 million were mailed to taxpayers on or before July 15, 1982. The average rebate was $194.28. Senior citizen homeowners (65 or older), disabled, or surviving spouses, (55 or older) received an additional $50.

## STATE REVENUE SHARING

A State Revenue Sharing Fund was established in 1976.

Distribution of the revenue from this fund is made to all municipalities with an effective tax rate in excess of $1.00 per $100.00 in true valuation in proportion which the qualifying municipality bears to the total population of all municipalities in the State according to the most recent State population estimates published by the New Jersey Department of Labor & Industry except in the year of a promulgated Federal decennial census in which event the Federal census will be used.

## TAXES ADMINISTERED

### Public Utility Taxes

Adoption of a public utility excise tax for State use (C. 41 and C. 42, P.L. 1963) had the effect of bringing a function of tax administration and collection to an activity which was traditionally involved only in valuation and apportionment functions. Addition of the Excise Tax involved an additional computation and assessment of taxes paid directly to the State for State Use.

Public Utility Franchise Taxes and Gross Receipts Taxes are now collected by the State for distribution to municipalities. (P.L. 1980, Chapters 10, 11, & 12.)

## Railroad Taxes

Local Property administers the Railroad Property Tax and Franchise Tax and determines the amount of State aid payable to taxing districts in lieu of Class II railroad property taxes.

Declining reliance upon railroad taxes due to economic and other changes has created a condition of "phasing out." All railroad taxes are presently collected by the State. Local taxing districts receive payments in lieu of railroad property taxes based on 1966 adjusted valuations. State payments under such formula substantially exceed the amount of railroad taxes collected. Railroad owned property not used for railroad purposes is assessed and taxed locally.

## TABLE 6
## SUMMARY OF LOCAL PROPERTY—NET VALUATIONS TAXABLE

| County | 1982 | 1981 | Increase or Decrease |
|---|---|---|---|
| Atlantic | $ 4,806,245,385 | $ 4,229,711,511 | $ 576,533,874 |
| Bergen | 20,854,326,540 | 19,947,342,298 | 906,984,242 |
| Burlington | 5,485,392,393 | 5,072,486,607 | 412,905,786 |
| Camden | 5,314,953,230 | 5,251,442,612 | 63,510,618 |
| Cape May | 3,333,382,939 | 2,777,039,344 | 556,343,595 |
| Cumberland | 1,541,497,090 | 1,378,160,907 | 163,336,183 |
| Essex | 8,083,682,600 | 8,062,099,700 | 21,582,900 |
| Gloucester | 3,067,966,025 | 2,788,601,971 | 279,364,054 |
| Hudson | 3,664,885,693 | 3,589,042,623 | 75,843,070 |
| Hunterdon | 2,443,555,761 | 2,262,743,720 | 180,812,041 |
| Mercer | 4,009,023,632 | 3,931,148,630 | 77,875,002 |
| Middlesex | 9,696,084,397 | 9,182,207,884 | 513,876,513 |
| Monmouth | 8,633,263,747 | 7,002,835,621 | 1,630,428,126 |
| Morris | 8,718,006,657 | 7,138,523,243 | 1,579,483,414 |
| Ocean | 8,083,630,585 | 6,953,617,758 | 1,130,012,827 |
| Passaic | 4,808,262,476 | 4,777,138,832 | 31,123,644 |
| Salem | 755,329,388 | 725,131,215 | 30,198,173 |
| Somerset | 5,089,531,892 | 4,852,543,725 | 236,988,167 |
| Sussex | 2,015,207,429 | 1,811,355,328 | 203,852,101 |
| Union | 8,588,641,281 | 7,823,765,441 | 764,875,840 |
| Warren | 1,521,581,425 | 1,445,591,141 | 75,990,284 |
| Totals | $120,514,450,565 | $111,002,530,111 | $9,511,920,454 |

# TABLE 4
# 1982 SUMMARY OF FARM ASSESSMENT[1]
# REGULAR FARM (3a) QUALIFIED FARM (3b)

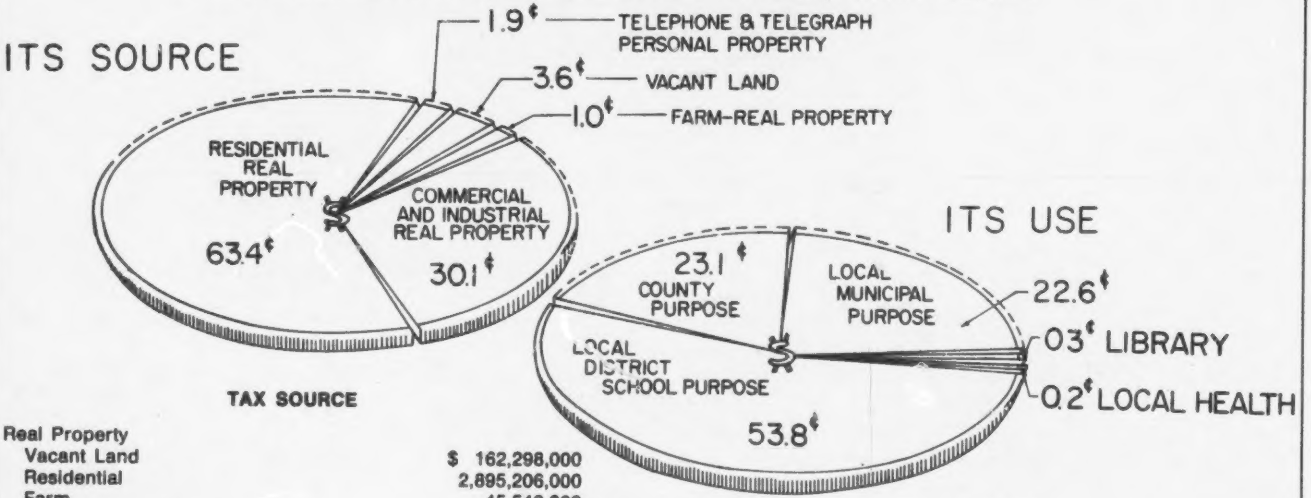
| | 3a (Regular Farm) | | 3b (Qualified Farm) | | | | Total Farm | | Percent Distribution | |
|---|---|---|---|---|---|---|---|---|---|---|
| | No. of Line Items[2] | Assessed Value | No. of Line Items[2] | Total 3b Acreage | 3b Acres as % of County Area | Assessed Value | No. of Line Items 3a & 3b[2] | Assessed Value | Farm Assessed Value 3a | 3b |
| Atlantic | 1,211 | $ 27,078,424 | 1,301 | 43,150.66 | 11.92% | $ 8,082,030 | 2,512 | $ 35,160,454 | 77.01 | 22.29 |
| Bergen | 121 | 19,422,070 | 201 | 3,419.57 | 2.27 | 1,971,995 | 322 | 21,394,065 | 90.78 | 9.22 |
| Burlington | 1,750 | 92,624,670 | 3,611 | 170,312.57 | 32.48 | 35,227,550 | 5,361 | 127,852,220 | 72.45 | 27.55 |
| Camden | 424 | 13,819,069 | 839 | 15,377.15 | 10.82 | 7,703,711 | 1,263 | 21,522,780 | 64.21 | 35.79 |
| Cape May | 342 | 9,215,580 | 484 | 12,261.24 | 7.22 | 2,811,070 | 826 | 12,026,650 | 76.63 | 23.37 |
| Cumberland | 1,898 | 56,862,750 | 2,648 | 82,986.16 | 25.81 | 20,342,731 | 4,546 | 77,205,481 | 73.65 | 26.35 |
| Essex | 23 | 5,090,000 | 44 | 510.39 | .63 | 279,000 | 67 | 5,369,000 | 94.80 | 5.20 |
| Gloucester | 1,913 | 73,859,300 | 3,287 | 85,867.82 | 40.83 | 34,702,450 | 5,200 | 108,561,750 | 68.03 | 31.97 |
| Hudson | — | — | — | — | — | — | — | — | — | — |
| Hunterdon | 2,896 | 254,279,120 | 4,766 | 163,824.75 | 58.58 | 33,827,462 | 7,662 | 288,106,582 | 88.26 | 11.74 |
| Mercer | 1,025 | 73,106,005 | 1,787 | 58,179.16 | 40.22 | 16,682,665 | 2,812 | 89,788,670 | 81.42 | 18.58 |
| Middlesex | 712 | 40,842,900 | 1,327 | 41,724.82 | 21.11 | 18,035,750 | 2,039 | 58,878,650 | 69.37 | 30.63 |
| Monmouth | 2,140 | 133,586,415 | 2,901 | 89,409.03 | 29.29 | 38,596,472 | 5,041 | 172,182,887 | 77.58 | 22.42 |
| Morris | 592 | 54,302,975 | 1,281 | 36,977.80 | 12.09 | 11,661,381 | 1,873 | 65,964,356 | 82.32 | 17.68 |
| Ocean | 424 | 21,066,750 | 464 | 13,356.66 | 3.26 | 3,075,740 | 888 | 24,142,490 | 87.26 | 12.74 |
| Passaic | 60 | 3,127,700 | 167 | 7,541.88 | 6.13 | 1,749,500 | 227 | 4,877,200 | 64.13 | 35.87 |
| Salem | 1,735 | 50,027,700 | 3,624 | 118,597.95 | 54.02 | 25,832,900 | 5,359 | 75,860,690 | 65.95 | 34.05 |
| Somerset | 945 | 97,122,500 | 1,747 | 69,434.32 | 35.56 | 15,953,739 | 2,692 | 113,076,239 | 85.89 | 14.11 |
| Sussex | 1,556 | 75,408,420 | 3,336 | 127,028.82 | 37.71 | 17,685,117 | 4,892 | 93,093,537 | 81.00 | 19.00 |
| Union | 16 | 1.323,800 | 38 | 416.12 | .63 | 358,500 | 54 | 1.682,300 | 78.69 | 21.31 |
| Warren | 1,359 | 80,922,705 | 2,953 | 113,931.12 | 49.18 | 20,709,198 | 4,312 | 101,631,903 | 79.62 | 20.38 |
| Totals | 21,142 | $1,183,088,853 | 36,806 | 1,254,307.99 | 26.10 | $315,289,051 | 57,948 | $1,498,377,904 | 78.96 | 21.04 |

NOTES:
1. Regular farms (land and improvements) are valued by the same standard as other taxable property. Qualified farms (land only) are assessed on basis of agricultural use only upon application of owner.
2. Number of line items cannot be interpreted as the number of farms, some farms encompass more than one line item.

## CHART 2

# THE TAX DOLLAR

## ALL MUNICIPALITIES - CALENDAR YEAR 1982 - $4,495.4 MILLIONS



**TAX SOURCE**

| | |
|---|---|
| Real Property | |
| Vacant Land | $ 162,298,000 |
| Residential | 2,895,206,000 |
| Farm | 45,542,000 |
| Commercial & Industrial | 1,372,467,000 |
| Personal Property | |
| Telephone & Telegraph | 87,618,000 |
| Total Tax | $4,563,131,000 |

*Total tax levy as reported in county abstract of ratables is $4,558,756,000.

The total of $4,563,131,000 was derived by applying local tax rates rounded to the nearest cent.

**TAX USE**

| | |
|---|---|
| County | $1,054,061,000 |
| Library | 14,608,000 |
| Local Health | 7,861,000 |
| School | 2,453,949,000 |
| Local Municipal | 1,027,925,000 |
| Total Tax | 4,558,756,000 |
| Total (Net) Tax | $4,495,373,000 |

# TABLE 5
# PUBLIC UTILITIES GROSS RECEIPTS AND FRANCHISE TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES
## (CALENDAR YEAR)

| | | Franchise Tax | | Gross Receipts Tax | |
|---|---|---|---|---|---|
| Number of Companies | Classification | Gross Receipts Taxable | Taxes | Gross Receipts | Taxes |
| 3 | Electric | $ 925,433,661 | $ 50,952,475 | $1,437,507,228 | $118,478,592 |
| 3 | Gas | 487,402,893 | 25,484,535 | 516,494,613 | 40,529,241 |
| 2 | Electric & Gas | 2,810,208,892 | 145,619,372 | 3,436,598,155 | 268,098,540 |
| 75 | Water | 153,258,015 | 7,783,268 | 160,944,200 | 12,521,375 |
| 18 | Sewer | 5,123,834 | 274,130 | 6,311,542 | 505,170 |
| 8 | Telephone & Telegraph | 696,383,891 | 35,534,498 | — | — |
| 109 | | $5,077,811,186 | $265,648,278 | $5,557,855,738 | $440,132,918 |
| 1 | Municipal Electric | 6,791,001 | 409,076 | 6,791,001 | 566,948 |
| 110 | Net Tax Apportioned[1] | $5,084,602,187 | $266,057,354 | $5,564,646,739 | $440,699,866 |
| | Administrative Cost | | +61,587 | | +98,895 |
| | Total | | $226,118,941 | | $440,798,761 |

---

[1] Includes adjustments for credits and advance payments made under c. 35 & c. 36, P.L. 1979

## TABLE 7
## SUMMARY OF EXEMPT PROPERTY VALUES REPORTED IN COUNTY ABSTRACT OF RATABLES

Valuations of exempt property with changes in each classifications, as follows:

| | 1982 | 1981 | Increase or Decrease |
|---|---|---|---|
| Public school property ...... | $ 5,008,169,101 | $ 4,785,823,075 | $ 222,346,026 |
| Other school property ....... | 1,741,967,117 | 1,681,998,680 | 59,968,437 |
| Public property .................. | 9,084,188,277 | 8,438,989,913 | 645,198,364 |
| Church and charitable property .......................... | 3,124,872,085 | 2,990,413,717 | 134,458,368 |
| Cemeteries and graveyards | 360,358,108 | 353,994,528 | 6,363,580 |
| Other exemptions: | | | |
| Real .................................. | 4,787,599,412 | 4,525,109,962 | 262,489,450 |
| Total ............................. | $24,107,154,100 | $22,776,329,875 | $1,330,824,225 |

Note: Valuations reported in Abstract of Ratables. Subject to adjustment upon review.

## TABLE 8
## SUMMARY OF LOCAL PROPERTY TAXES—CALENDAR YEAR

| | 1982 | 1981 | Increase or Decrease |
|---|---|---|---|
| LEVIED BY LOCAL ASSESSORS: | | | |
| County taxes (exclusive of counties' quota of bank stock taxes) ........................................ | $1,054,061,419.33 | $ 963,892,829.01 | +$ 90,168,590.32 |
| County Library taxes ................ | 14,608,184.43 | 12,788,769.94 | +1,819,414.49 |
| County Local Health Service taxes ........................................ | 7,861,499.00 | 7,069,503.00 | +791,996.00 |
| Local Purpose taxes: | | | |
| District School taxes ............ | 2,453,948,574.42 | 2,284,892,378.69 | +169,056,195.73 |
| Other local taxes .................. | 1,027,924,891.83 | 923,214,099.84 | +104,710,791.99 |
| Total tax levy on which tax rate is computed .......................... | *$4,558,756,569.01 | $4,191,857,580.48 | *+$366,898,988.53 |

*Includes $352,000.00 in Bergen County (garbage district).

# CHAPTER IV
# AUDIT

Audit Activity involves office and field audits together with back up services and facilities for review and conference audit results. Research and Statistics and Transfer Inheritance Tax are also included under this activity.

## Field Audit Assessment

Additional taxes assessed as a result of field audits amounted to $41.8 million during fiscal 1982. This represented an increase of 33.1% over the previous year.

Out-of-State audit program assessments totaled $8.1 million during fiscal 1982.

| | 1981 | 1982 |
|---|---|---|
| Assessment Amount | $31,402,151 | $41,848,342 |
| Number of Auditors | 128 | 128 |
| Average Assessment per Auditor | $ 245,329 | $ 326,940 |

## Office Audit Assessments

A variety of audits completed by eight audit groups, seven in Trenton and one in Newark, resulted in $45.2 million in additional taxes assessed during fiscal 1982 representing an increase of $68.3% over fiscal 1981.

Office audit assessments by group appear as follows:

| GROUP | 1981 | 1982 |
|---|---|---|
| Pre and Post Dissolution | $ 1,765,220 | $ 3,028,343 |
| Status | 2,298,611 | 3,194,490 |
| Regular | 13,750,643 | 21,473,962 |
| Special Audit | 7,375,809 | 16,000,107 |
| Income Audit | 1,662,484 | 1,515,220 |
| TOTALS | $26,852,767 | $45,212,122 |

## Hearings and Conferences

During fiscal 1982, 848 hearings were held involving assessments of $35.5 million, an average of $41,900 per case. In these cases, collections of $19.4 million were effected and downward revisions of liability of $16.1 million were determined justified on the basis of fact and law.

## Audit Review

All field audits as well as all other field assignments such as bulk sales, certificate of debt, and internal revenue adjustments are subject to review by a central audit review unit.

During fiscal 1982 this unit processed 3,477 field audit files and levied 3,961 deficiency assessments totaling $54.1 million in taxes, penalties and interest.

## Refund Claims

Approximately 2.4 million claims for refunds involving $250.9 million were processed during the year. Of this amount $229.4 million was refunded.

## Selection and Service

A by-product of investigation and study leading to audit selection is the discovery of additional tax revenue from corporations doing business in this State but failing to file returns. During fiscal 1982, audit selection activity produced $5.9 million in tax revenues from the following sources:

| SOURCE | 1981 | 1982 |
|---|---|---|
| New Taxpayers | $ 976,246 | $2,456,940 |
| Newly Authorized Corporations | 1,537,113 | 1,022,800 |
| Voluntary Filings | 1,977,275 | 1,501,692 |
| Internal Revenue Adjustments | 283,073 | 816,297 |
| Corporation Income Tax | 126,449 | 143,495 |
| TOTAL | $4,900,156 | $5,941,222 |

### Audit Selection

Audit Selection is responsible for assignment of all audits, both field and office, encompassing all taxes administered by the Division. It also administers the Sales Tax Direct Payment Permits Program and statistical analysis of completed assignments.

During 1982, it assigned 8,539 audits to Field and Office Audit teams. Of the 8,539 assessments, 5,248 were completed resulting in assessments of additional tax due in the amount of $35.5 million.

### Audit Service

Audit Service includes controlling all audits from date of assignment to date of completion and supplying all necessary support information.

During fiscal 1982, it handled 15,635 files, posted 2,470 assessments and processed 2,671 checks.

### Word Processing

Word Processing section performs such functions as typing records and processing information and data as a result of the workload provided by the operations of the selection branch and other activities within the Division.

During fiscal 1982, this operation processed over 459,000 items.

### Subjectivity

This section is responsible for the discovery of businesses acquiring a taxable status in this State but failing to file returns. It also administers the Corporation Income Tax Act and the Notice of Business Activities Reporting Act.

During fiscal 1982, subjectivity produced $5.1 million in tax revenues.

## RESEARCH AND STATISTICS

The Division engages in continuous study of tax programs, tax procedures and results. In addition to current analysis, this includes constant review of data originating within and outside the Division as a basis for review and appraisal of results obtained. Anticipation of future tax developments and administrative requirements to facilitate smooth and efficient adjustment to changing circumstances is necessary to minimize emergency or cash programs.

## Data Gathering

Records are maintained on a current basis to reflect tax revenues and changes in them. These are the raw materials for use by tax study groups, budget projections, and general information.

The following publications are available on an annually recurring basis.

Average Assessment/Sales Ratios By Taxing District—By Property Class
Coefficients of Deviation—Measures of Property Assessment Uniformity By Taxing District
Average Real Estate Tax Bill By Taxing District—By Property Class
Owner Occupied Housing Statistics From Homestead Rebate and Income Tax Data Match
Statistics of Income—Full Year Resident Returns

## Revenue Estimating

Budget preparation for each fiscal year requires projections of revenues for a year beginning nine months following the first projection made in October and extending to 21 months thereafter. Periodic conferences are held with the Division of Budget and Accounting to maintain timely change and adjustment.

## TRANSFER INHERITANCE TAX

The L-5 procedure where the taxpayer files the return and pays the inheritance tax directly at the Trenton Office continues as a successful venture.

During fiscal 1982, 10,806 estates under $200,000 were filed and processed in this manner. In addition, the Bureau now permits exempt estates to be filed directly with Trenton thereby saving processing time in field offices and providing faster service to the public.

During the year, 43,822 estates were indexed and 101,280 pieces of incoming mail were processed.

# CHAPTER V
# SPECIAL PROCEDURES AND INVESTIGATIONS

Special Procedures and Investigations is concerned primarily with problem taxpayers and legal matters. It also provides a wide range of taxpayer information.

## SPECIAL PROCEDURES

This Branch deals mainly with the collection of overdue tax liabilities but is also involved with criminal and civil proceedings.

### SPECIAL PROCEDURES COLLECTIONS SUMMARIZED

| Section | 1981 | 1982 |
|---|---|---|
| Bankruptcy | $ 1,804,987 | $ 2,791,183 |
| Bulk Sales-Condemnations & Foreclosures | 2,012,577 | 3,228,926 |
| Deferred Payment Control & Offer in Compromise | 7,828,591 | 7,185,403 |
| Judgements | 8,961,721 | 11,295,941 |
| Liens, Levies, & Seizures | 5,997,346 | 4,465,079 |
| Proclamations | 1,188,531 | 1,310,720 |
| Reinstatements | 1,781,359 | 1,504,739 |
| Totals | $29,575,114 | $31,781,990 |

**Bankruptcies**

The primary function of the Bankruptcy Section is to submit Proofs of Claim to Federal and State courts relative to insolvency matters.

The Bankruptcy Section received 9,347 notices of insolvency resulting in 918 Proofs of Claim. The difference between the number of notices received and the number of Proofs of Claim represented those notices indicating that the business had no assets and/or was not indebted to the Division.

The assessed value of claims amounted to $10.1 million. Collections totaled $2.8 million.

## Bulk Sales

The Bulk Sales Section is responsible for examining tax records of each business which disposes of its assets, either by Sale, Transfer or Assignment, other than in the normal course of business.

Bulk Sale Notices are required under provisions of the Sales and Use Tax Act, the Business Personal Property Tax Act and the State Uniform Commercial Code.

The Section processed 1,866 Bulk Sale notices resulting in collections of $3.2 million.

## Condemnations and Foreclosures

When the tax searches conducted in Condemnations and Foreclosures reveal that taxes are due, assessments are made and collections effected.

During the year, 203 searches produced assessments resulting in collections of $63,881.

## Deferred Payment Control

Deferred Payment Control monitors installment payments received by the Special Procedures Branch under contractual deferred payment plans.

This section realized revenue of $7.2 million from 1,290 accounts during fiscal 1982.

## Judgements

The Judgement Section collects overdue liabilities. The principal statutory remedy invoked is the filing of Certificates of Debt in the Superior Court.

During fiscal year 1982, the Judgement Section processed 10,927 cases and collected $11.3 million. It also filed 5,497 judgements in the amount of $48.2 million with the Superior Court.

### Liens, Levies, and Seizures

During 1982, approximately 2,816 cases were investigated and 2,212 Warrants of Execution were filed. The assets of 100 various businesses were seized in order to effect taxpayer compliance. Collections totaled $4.5 million.

### Proclamations

"Proclamation lists" of domestic and foreign corporations which are delinquent in the payment of Corporation Business Tax and/or filing of Corporation Business Tax returns are certified to the Secretary of State for the purpose of voiding domestic corporate charters and revoking authorities of foreign corporations.

The charters of 13,265 domestic corporations were proclaimed void during the year. Collections of $1.3 million were realized.

### Reinstatements

Reinstatement of voided corporate charters may be instituted by petition to the Secretary of State. This petition cannot be filed until the Director of the Division of Taxation certifies to the Attorney General that all tax returns have been filed and all taxes paid.

During fiscal 1982, the Reinstatement Section processed 1,948 cases for reinstatement of corporate charters. Total assessments for the year were $2.0 million. Collections totaled $1.5 million.

## INVESTIGATIONS

Investigative functions involve securing returns from delinquent taxpayers, collecting tax liabilities, examining licenses and registrations, registering new businesses, and detecting state tax law violations.

## INVESTIGATIONS BRANCH COLLECTIONS SUMMARIZED

| | 1981 | 1982 |
|---|---|---|
| Field Groups | $ 8,760,508 | $13,991,539 |
| Special Inv's Unit "B" | 3,000,000 | 4,523,401 |
| Contact & Control | 1,544,455 | 2,896,006 |
| Motor Vehicle Casual Sales | 455,192 | 703,460 |
| Intelligence Unit | 140,000 | 246,582 |
| Total | $13,900,155 | $22,360,988 |

### Field Groups

Investigators are assigned to six branch offices located throughout the State.

In 1982 they completed 39,073 investigations resulting in total collections of $14.0 million. Also 24,620 field man-hours were devoted to providing taxpayer information and assistance.

### Special Investigations Unit "A"

Concerned primarily with enforcement of the Cigarette Tax Act and the Unfair Cigarette Sales Act, this group has a secondary function to disclose criminal violations of other tax statutes. Liaison is maintained with state and local law enforcement agencies within and outside New Jersey and with federal agencies.

During fiscal 1982, this unit was involved in the seizure of 8 vehicles and 1,160 cartons of cigarettes. Fines of $15,000 were levied.

### Special Investigations Unit "B"

Concerned primarily with enforcement of Motor Fuels Tax Laws and an Act to Regulate the Retail Sales of Motor Fuels, this group also conducts routine motor fuel investigations dealing with special fuels, licensing and taxpayer complaints.

During fiscal 1982, Unit "B" collected $4.5 million.

### Intelligence Unit

This unit conducts both investigations and audits involving tax cases of a criminal nature.

During fiscal 1982, the Intelligence Unit conducted 126 investigations which resulted in 7 cases being referred to the Division of Criminal Justice and 5 cases being referred to county prosecutors offices.

As a result of the Intelligence Unit actions, 11 indictments were returned, 4 guilty pleas were accepted, fines in the amount of $6,500 were levied and jail and probation terms were imposed.

Restitution was ordered by the courts in the amount of $145,000. Collections amounted to $246,582 and assessments amounted to $1,377,157.

### Contact and Control

During fiscal 1982, the Contact & Control Section completed 177,643 assignments by telephone or letter and 78,967 by research. This is an increase of 98,676 completions over the previous year and revenue from this work totaled $2.9 million.

### Motor Vehicle Casual Sales

The Casual Sales Section reviews and processes information received from the Division of Motor Vehicles to determine whether the proper amount of tax was paid on the transfer of a motor vehicle or a boat from one individual to another.

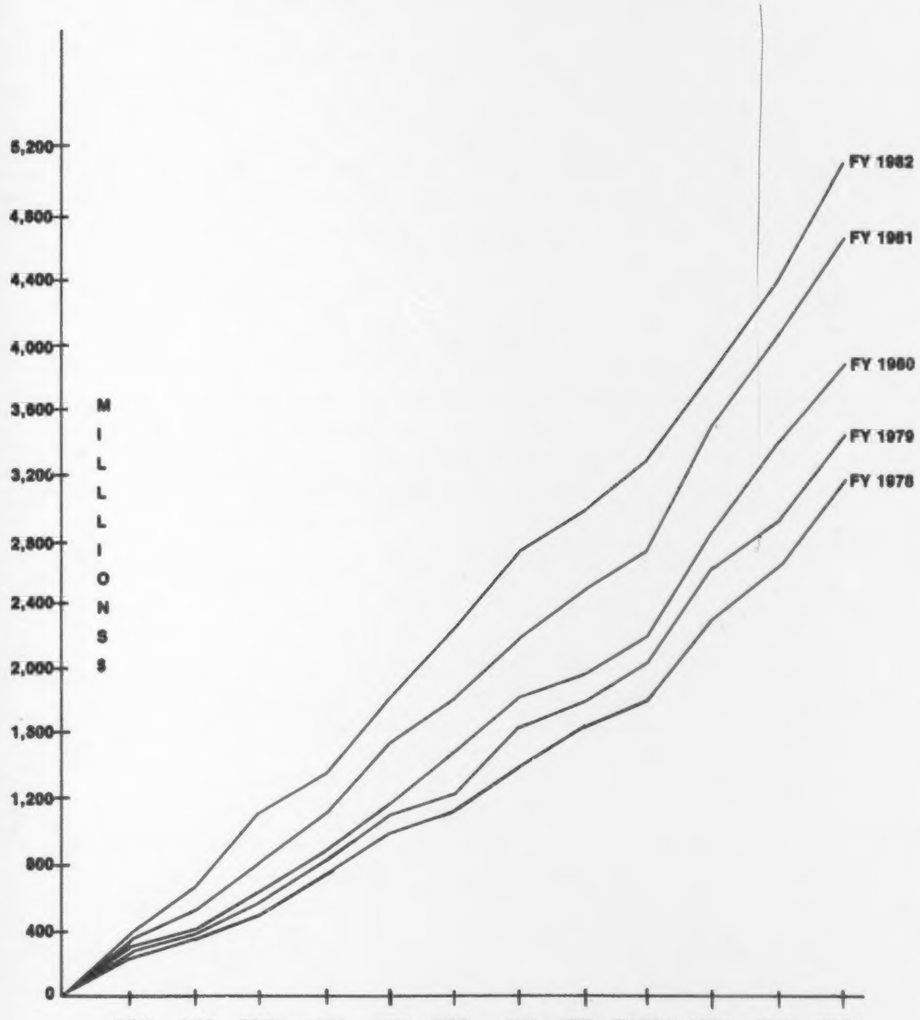
During fiscal 1982, 82,640 letters were mailed to taxpayers resulting from the sales of motor vehicles or boats. Total collections amounted to $703,460.

## TAX COUNSELOR SECTION

Tax Counselor Section provides answers to legal questions which arise in the Division. It acts as a liaison between the Division and the Office of the Attorney General. It also coordinates Division activities with regard to information given to the public. The activities include question and answer booklets and the "State Tax News."

## CHART 3

## CUMULATIVE DIVISION COLLECTIONS—5 YEARS



# CHAPTER VI
# SOURCES OF REVENUE ADMINISTERED BY THE DIVISION

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# ALCOHOLIC BEVERAGE TAX

**Citation:** The Alcoholic Beverage Tax Act: N.J.S.A. 54:41—1 *et seq.*

## DESCRIPTION

Alcoholic Beverage Tax is applied to the first sale or delivery to retailers in New Jersey and is based upon the number of gallons sold or otherwise disposed of in the State. The tax is collected from licensed manufacturers, wholesalers, and State beverage distributors.

## HISTORY

After repeal of the 18th Amendment to the U.S. Constitution, New Jersey enacted a tax on the sale of malt and vinous liquors effective April 6, 1933. Sales of ale, beer, lager, porter and wine having an alcoholic content not greater than 3.2% were taxed at the rate of $.03 per gallon (C.85, P.L. 1933).

Enactment of the Alcoholic Beverage Tax Act effective December 5, 1933 imposed rates of 3-1/3 cents per gallon of beer and $1.00 per gallon of liquor (C. 434, P.L. 1933).

Tax rate on liquor was increased in 1947 to $1.50 per gallon (C. 18 P.L. 1947); in 1963 to $1.80 per gallon (C.43, P.L. 1963); in 1969 to $2.30 per gallon (C. 52, P.L. 1969); and in 1972 to $2.80 per gallon (C. 52, P.L. 1972).

## EXEMPTIONS

(1) Sales to organizations of Armed Forces Personnel.

(2) Sales under R.S. 54:43—2 for Medicinal, Dental, Industrial and other Non-Beverage Use.

## TABLE 10
## ALCOHOLIC BEVERAGE TAX COLLECTIONS AND GALLONAGE
## FISCAL 1980-82

| *Classification* | *1980* | *1981* | *1982* |
|---|---|---|---|
| Beer | $ 5,223,231 | $ 5,462,022 | $ 5,425,842 |
| Liquor | 44,101,391 | 46,692,955 | 46,805,463 |
| Still Wines | 5,650,838 | 6,221,822 | 6,692,579 |
| Vermouth | 168,508 | 161,333 | 158,309 |
| Sparkling Wines | 319,773 | 357,038 | 392,487 |
| Total | $55,463,741 | $58,895,171 | $ 59,474,680 |
| (Add) Penalties, Interests, Judgments and Fees | 28,178 | 24,517 | 23,680 |
| Gross Collections | $55,491,920 | $58,919,688 | $ 59,498,360 |
| (Less) Refunds | 5 | 1,010 | 382,017 |
| Net Collections | $55,491,915 | $58,918,678 | $ 59,116,343 |

| *Classification* | *1980* | *1981* | *1982* |
|---|---|---|---|
| Beer | 156,697,093 | 163,860,840 | 162,775,247 |
| Liquor | 15,750,497 | 16,676,055 | 16,716,237 |
| Still Wines | 18,836,127 | 20,739,407 | 22,308,597 |
| Vermouth | 561,694 | 537,776 | 527,697 |
| Sparkling Wines | 1,065,909 | 1,190,128 | 1,324,672 |
| Total Gallonage | 192,911,320 | 203,004,207 | 203,702,450 |

## RATE OF TAX

Taxes are paid by gallonage according to the following schedule of rates:

| *Type of Beverage* | *Rate per gallon* |
|---|---|
| Beer | 3-1/3¢ |
| Liquors | $2.80 |
| Still Wines, Vermouth and Sparkling Wines | $ .30 |
| Wines (made from grapes grown in New Jersey) | $ .10 |

## COLLECTIONS

*Fiscal Year*

| | | | |
|---|---|---|---|
| 1973 | $49,914,093 | 1978 | $54,927,414 |
| 1974 | 56,780,718 | 1979 | 54,462,996 |
| 1975 | 54,663,260 | 1980 | 55,491,914 |
| 1976 | 55,355,481 | 1981 | 58,918,678 |
| 1977 | 53,825,439 | 1982 | 59,116,343 |

## DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

# BUSINESS PERSONAL PROPERTY TAX

**CITATION:** The Business Personal Property Tax Act: N.J.S.A. 54:11A-1—*et seq.*

## DESCRIPTION

Business Personal Property Tax applies to individuals, partnerships, corporations, and associations which own tangible personal property used in business in this State. The tax base, referred to as taxable value, is 50% of original cost.

## HISTORY

Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personalty from local taxation (except business personalty of telephone, telegraph and messenger systems companies). It took effect in 1968 (C. 136, P.L. 1966) and provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

The State-administered Business Personal Property Tax with the exception of this tax upon banking corporations was one of the four replacement taxes which constituted the replacement program. The other replacement taxes were: The Corporation Business Tax (1.25% of the net income tax base), the Retail Gross Receipts Tax and the Unincorporated Business Tax.

This program was terminated (C.3, P.L. 1977).

Banking Corporations became subject to Business Personal Property Tax effective January 1, 1975 (C. 170 and 171, P.L. 1975).

Business machinery and equipment acquired on or after January 1, 1977 is exempt from Business Personal Property Tax (C. 4, P.L. 1977).

## EXEMPTIONS (54:11 A—2(b))

(1) Goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and processors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;

(2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;

(3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;

(4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (C. 73, P.L. 1962) as amended and supplemented;

(5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under Chapter 4 of the laws of 1940, as amended;

(6) Goods and chattels used or held for use in the business of farming;

(7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of Chapter 132, laws of 1945, as amended; and

(8) Machinery and equipment acquired on or after January 1, 1977.

## RATE OF TAX

1.3% ($1.30 per $100) of taxable value. Taxable value is 50% of original cost.

## COLLECTIONS

*Fiscal Year*

| | | | |
|---|---|---|---|
| 1973 | $57,777,890 | 1978 | $81,176,155 |
| 1974 | 64,273,821 | 1979 | 78,676,932 |
| 1975 | 70,522,348 | 1980 | 70,893,758 |
| 1976 | 77,979,545 | 1981 | 64,531,427 |
| 1977 | 80,491,075 | 1982 | 58,438,198 |

## DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

# CIGARETTE TAX

**Citation:** The Cigarette Tax Act: N.J.S.A. 54:40A—1 *et seq.*
Unfair Cigarette Sales Act of 1952, N.J.S.A. 54:7—18 *et seq.*

## DESCRIPTION

Cigarette Tax applies at 24¢ per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

## HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (C. 65, P.L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling $100 or more as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952 the Unfair Cigarette Sales Act was adopted to prevent "unfair competition" and "unfair trade practices" in sales of cigarettes (C.247, P.L. 1952). Also effective in 1952 were increases in license fees: from the original $250 to $350 for distributors and from $100 to $200 for wholesale dealers. The wholesale dealer license fee was increased to $250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (C. 51, P.L. 1968). Effective June 18, 1982, a surtax of 5% of the wholesale price (minimum 5¢ per pack) was imposed.

Tax rate and discounts provided to distributors have changed as follows:

| *Effective Date* | *Tax Per Pack* | *Discount Rate* |
|---|---|---|
| July 1, 1948 | 3¢ | 5% |
| April 16, 1956 | 5¢ | 3% |
| January 5, 1961 | 6¢ | 3.25% |
| May 23, 1961 | 7¢ | 3.25% |
| May 31, 1963 | 8¢ | 2.80% |
| June 16, 1966 | 11¢ | 2.50% |
| June 4, 1968 | 14¢ | 1.97% |
| May 16, 1972 | 19¢ | 1.46% |
| June 18, 1982 | 24¢ | 1.156% |

## EXEMPTIONS

(1) Sales to the United States Government or its agencies;

(2) Interstate Commerce sales; and

(3) Sales to The Veterans Administration for free distribution and consumption by veterans in state hospitals.

## RATE OF TAX

12¢ for each ten cigarettes or fraction thereof (24¢ per pack of twenty cigarettes).

A distributor is allowed a 1.156% discount on the purchase of 1,000 or more stamps or meter impressions.

**TABLE 11**
**CIGARETTE TAX RATES:**
**COMPARISON WITH OTHER STATES**

| *State* | *Cigarette Tax (Per Pack)* | *Sales Tax* |
|---|---|---|
| New Jersey | 24¢ | Exempt |
| Connecticut | 21¢ | Taxable |
| Maryland | 13¢ | Exempt |
| New York | 15¢ (plus 4¢ in New York City and 3¢-4¢ additional on packs with higher tar and/or nicotine) | Taxable (4%) (Plus 4% New York City) |
| Ohio | 14¢ | Taxable |
| Pennsylvania | 18¢ | Exempt |
| Massachusetts | 21¢ | Exempt |
| Federal | 8¢ | Exempt |

## LICENSE FEES—FISCAL YEAR 1982

| *Type* | *Fee* | *Number* | *Amount* |
|---|---|---|---|
| Distributor | $350 | 113 | $ 39,550 |
| Wholesale Dealer | 250 | 310 | 77,500 |
| Retail Dealer | 5 | 18,049 | 90,245 |
| Vending Machine | 5 | 29,353 | 146,765 |
| Carrier | 5 | 69 | 345 |
| Manufacturer | 10 | 10 | 100 |
| Manufacturer's Representative | 5 | 294 | 1,470 |
| Miscellaneous License Revenue | — | 125 | 125 |
| | | 48,323 | $356,100 |

## COLLECTIONS

*Fiscal Year*

| | | | |
|---|---|---|---|
| 1973 | $165,047,270 | 1978 | $170,088,418 |
| 1974 | 167,754,410 | 1979 | 169,813,474 |
| 1975 | 167,006,658 | 1980 | 171,245,450 |
| 1976 | 168,002,310 | 1981 | 175,298,738 |
| 1977 | 168,841,346 | 1982 | 177,445,227 |

## DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

### TABLE 12
### NEW JERSEY COMPARATIVE SALES
### PACKS OF CIGARETTES

| *Fiscal Year* | *Tax Rate** | *Total Packs of Cigarettes Sold* | *New Jersey Percent Change* | *National Percent Change* |
|---|---|---|---|---|
| 1964 | 8¢ | 877,644,350 | −0.5% | −1.3% |
| 1965 | 8¢ | 922,266,560 | +5.1 | +4.0 |
| 1966 | 8¢-11¢[1] | 981,879,870 | +6.5 | −0.4 |
| 1967 | 11¢ | 904,036,250 | −7.9 | +2.4 |
| 1968 | 11¢-14¢[2] | 911,502,160 | +0.8 | −1.3 |
| 1969 | 14¢ | 859,892,900 | −5.7 | −0.1 |
| 1970 | 14¢ | 862,912,130 | +0.4 | +1.3 |
| 1971 | 14¢ | 899,886,850 | +4.3 | +4.0 |
| 1972 | 14¢-19¢[3] | 937,198,000 | +4.2 | +3.6 |
| 1973 | 19¢ | 885,635,370 | −5.5 | +2.3 |
| 1974 | 19¢ | 893,284,070 | +0.9 | +3.7 |
| 1975 | 19¢ | 896,135,520 | +0.3 | +1.5 |
| 1976 | 19¢ | 894,228,160 | −0.2 | +1.3 |
| 1977 | 19¢ | 900,981,620 | +0.2 | −1.2 |
| 1978 | 19¢ | 908,118,690 | +0.8 | +1.6 |
| 1979 | 19¢ | 907,312,500 | −0.1 | −1.6 |
| 1980 | 19¢ | 911,221,960 | +0.4 | +0.7 |
| 1981 | 19¢ | 941,516,090 | +3.3 | +2.1 |
| 1982 | 19¢-24¢[4] | 934,912,780 | -0.7 | +0.8 |

*Tax Rate 1963 8¢—Total 881,218,620

[1] Rate effective June 16, 1966—11¢

[2] Rate effective June 4, 1968—14¢

[3] Rate effective May 16, 1972—19¢

[4] Rate effective June 18, 1982—24¢

# CORPORATION TAX
## (a) CORPORATION BUSINESS TAX

(The Corporation Business Tax consists of Corporation Net Worth and Corporation Net Income Taxes.)

**Citation:** The Corporation Business Tax Act: N.J.S.A. 54:10A—1 *et seq*. (C. 162, P.L. 1945 as amended and supplemented).

### DESCRIPTION

Corporation Business Tax Act imposes on a "corporation" a franchise tax for the privilege of having or exercising its corporate charter in this state or doing business, employing or owning capital or property, or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

(a) Existing under the laws of New Jersey;

(b) A foreign corporation,

  (1) Holding a general certificate of authority issued by the Secretary of State;

  (2) Holding any other authorization to engage in corporate activity within New Jersey issued by any other State Agency;

  (3) Doing business in New Jersey;

  (4) Employing or owning capital or employing or owning property in New Jersey;

  (5) Maintaining an office in New Jersey.

The tax is measured by that portion of the corporation net worth (or other alternative net worth tax bases) and net income allocable to New Jersey. The tax applies to Net Worth and/or Net Income for the firm's accounting period (calendar year or fiscal year), or any part thereof during which the corporation has a taxable status within New Jersey.

## HISTORY

Corporation Business Taxes date back to 1884 when a franchise tax was imposed upon all domestic corporations. Between 1884 and 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year (C. 159, P.L. 1884).

There was no franchise tax on foreign corporations prior to 1936, when provision was made for an annual tax (C. 264, P.L. 1936). This tax was replaced in 1937 (C. 25, P.L. 1937) with a new franchise tax providing for allocation of capital stock of foreign corporations.

Effective January 1, 1946 (C. 162, P.L. 1945), the tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Allocation was measured by the greater of an assets factor or a three-part business factor (property, sales and payroll).

Chapter 88, Laws of 1954 increased the tax on allocable net worth from 8/10 mills per $1 to 2 mills per $1.

Chapter 63, Laws of 1958 amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth a tax at 1-3/4% based upon allocated net income. The 1958 amendment also changed the tax year from a calendar year for all corporations to a privilege period coinciding with the accounting year for each taxpayer.

In 1982, there was enacted into law a measure phasing out the Corporation Business Tax on net worth. The tax will be phased out at 25% per year over a four year period with taxpayers whose accounting or privilege periods begin on or after April 1, 1983 (C. 55, P.L. 1982).

Net Income Tax rates have changed as follows:

| Effective Date | Rate Change |
|---|---|
| January 1, 1967 (C. 134, P.L. 1966) | 1-3/4% to 3-1/4% |
| January 1, 1968 (C. 112, P.L. 1968) | 3-1/4% to 4-1/4% |
| January 1, 1972 (C. 25, P.L. 1972) | 4-1/4% to 5-1/2% |
| January 1, 1975 (C. 162, P.L. 1975) | 5-1/2% to 7-1/2% |
| January 1, 1980 (C. 180, P.L. 1979) | 7-1/2% to 9% |

## EXEMPTIONS

(1) Certain Agricultural Cooperative Associations;

(2) Building and Loan Association and Saving and Loan Associations;

(3) Certain Federal Corporations;

(4) Corporations created under the Limited-Dividend Housing Corporations Law;

(5) Cemetery Corporations;

(6) Non-profit Corporations without capital stock;

(7) Non-stock Mutual Housing Corporations;

(8) Railroad and Canal Corporations;

(9) Street Railway, Gas, Light, Power and Other Corporations Using the Public Streets;

(10) Utilities subject to franchise tax and insurance Companies subject to premium tax.

## RATE OF TAX

FIRST, a tax of 9% upon entire net income, or such portion thereof as may be allocated to New Jersey. There is no minimum net income tax.

SECOND, a tax measured by that portion of entire net worth allocated to New Jersey and multiplied by the following tax rates:

On the first $100,000,000 of allocated net worth, 2 mills per dollar; on the second $100,000,000 of allocated net worth, 4/10 of a mill per dollar; on the third $100,000,000 of allocated net worth, 3/10 of a mill per dollar; over $300,000,000 of allocated net worth, 2/10 of a mill per dollar.

Minimum tax applies to the net worth portion of the Corporation Business Tax.

*Minimum Tax:* The Corporation Business Tax Act provides for minimum tax liabilities. The following summary of minimum tax requirements does not apply to an Investment Company a Real Estate Investment Trust or a Regulated Investment Company. The definition and special treatment of such companies is discussed in a later section of this chapter.

The tax payable under the net worth base shall not be less than the greatest of the amounts computed under (A), (B) or (C) below:

(A) 5/10 of a mill per dollar on the first $100,000,000 of the average value of the taxpayer's real and tangible personal property allocated to New Jersey; and 2/10 of a mill per dollar on all such assets in excess of $100,000,000.

(B) For New Jersey Corporations only:

(1) for accounting periods ending after June 30, 1967 and prior to July 1, 1970, the least of:

(a) a tax based on the number of shares of stock that a corporation is authorized to issue, as of the close of the calendar or fiscal accounting period covered by a return, as follows: where the authorized capital stock does not exceed 5,000 shares, $25; where the authorized capital stock is in excess of 5,000 shares but does not exceed 10,000 shares, $55; and where the authorized capital stock exceeds 10,000 shares, $55 for the first 10,000 shares and $27.50 for each additional 10,000 shares or part thereof.

*or* (b) 11/100 of a mill per dollar of total assets;

or (c) $100,000.

(C) In the case of a Domestic Corporation, $25; and in the case of a Foreign Corporation, $50.

*Short Tax Table:* In lieu of the tax based on allocated net worth, subject to minimum tax regulations, any taxpayer having less than $150,000 of total assets everywhere may determine its net worth tax liability on the basis of a short tax table.

NOTE: See C. 55, P.L. 1982 which phases out the tax on net worth, repeals certain alternative minimum taxes and repeals net worth indebtedness provisions. See also C. 50, P.L. 1982 which uncouples depreciation for years after 1981.

## TAX PREPAYMENT—ESTIMATED TAX

Effective June 19, 1981, Section 15 of the Corporation Business Tax Act was amended by Chapter 184, P.L. 1981, to provide that, with respect to all fiscal or accounting periods ending on or after December 31, 1980, every taxpayer with a tax liability of $500 or more must make installment payments of its franchise tax.

This law is designed to change from a prepayment method of paying taxes to an estimated basis consisting of four equal payments. The law also provides for attaining the estimated payment procedure over a 4-year period.

The first installment payment is due on or before the 15th day of the 9th month of the taxpayer's current accounting year; the second on or before the 15th day of the 12th month.

## BANKING AND FINANCIAL CORPORATIONS

Banking and Financial corporations are subject to the Corporation Business Tax Act at the rate of 9% on net income, plus the tax on corporate net worth of two mills per $1.

Chapter 170, P.L. 1975 provides that during each of privilege years 1976, 1977 and 1978, the amount paid by each banking corporation as taxes shall be the greater of (1) the amount which such banking corporation paid in calendar year 1975 as Bank Stock Tax, or (2) a sum equal to total of taxes paid by such banking corporation as Corporation Business Tax and Business Personal Property Tax.

Formerly banks were subject to a tax of 1.5% on net worth under the Bank Stock Tax Act. Bank Stock Tax was formerly administered by the Division of Taxation and the 21 separate County Boards of Taxation. The corporate tax upon banks is now solely administered by the Division.

Financial business corporations were formerly subject to the Financial Business Tax. These included such corporations as small loan companies and mortgage finance companies which are now subject to the Corporation Business Tax. Financial Businesses not operating in a corporate capacity remain subject to the Financial Business Tax. Both taxes are administered by the Division.

## TABLE 9
## ALCOHOLIC BEVERAGE TAX RATES: COMPARISON WITH OTHER STATES

| | ALCOHOLIC BEVERAGE RATES | | | SALES TAX[2] |
|---|---|---|---|---|
| *State* | *Beer* | *Liquor* | *Wines* | |
| New Jersey | 3-1/3¢ gal. or $1.03-1/3 bbl. | $2.80 gal. | 30¢ gal. | 6.5%[3] |
| Connecticut | $2.50 bbl. | $2.50 gal. | 25¢ to 62-1/2¢ gal. | 7½% |
| New York | 4-4/9¢ gal. or $1.38 bbl. | $3.25 gal. | 10¢ to 53-1/3¢ gal. | 4%<br>N.Y.C. 4% |
| Massachusetts | $3.30 bbl. | $4.05 gal. | 55¢ to $1.10 | — |
| Maryland | 9¢ gal. or $2.79 bbl. | $1.50 gal. | 40¢ gal. | 5% |
| Ohio | $2.50 bbl. | State monopoly[1] | 24¢ to $1.25 gal. | 5% |
| Pennsylvania | $2.48 bbl. | 18% of net price[1] | .005¢ per unit proof per wine gal. | 6% |
| Federal | $9 bbl. | $10.50 gal. | Varied Rates | — |

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[1] Monopoly—State receives most or all of revenue through markup.

[2] This rate applies to value of purchases of beer, liquors and wines.

[3] Alcoholic beverages, except draught beer sold by the barrel, are taxed. Tax is collected by the wholesalers from the retail licensee (Effective August 1, 1980, P.L. 1980).

Chapter 171, P.L. 1975 provides that during each of the years 1976, 1977 and 1978, each financial business corporation shall pay as taxes, the greater of a sum equal to the amount such financial business corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business Tax Act. Chapter 40, P.L. 1978 extended the save harmless provision through 1979. It expired in 1980.

## INVESTMENT COMPANIES

Investment company companies and regulated investment companies are subject to tax under special allocation formulas.

A taxpayer qualifying and electing to be taxed as an Investment Company is subject to an allocation percentage of 25% of the net worth base and 25% of the net income base.

In addition, a tax prepayment must also be made for Investment Companies and these Investment Companies are subject to a minimum tax of $250.00 for combined net worth and net income obligation.

"Regulated Investment Company" means any corporation which, for a period covered by its reports, is registered and regulated under the Investment Company Act of 1940 (54 Stat. 789), as amended.

A taxpayer qualifying and electing to be taxed as a *Regulated Investment Company* is subject to an allocation percentage of 15% of the net worth base and 4% of the net income base and must make a prepayment; there is a minimum tax of $250.00 for combined net worth and net income obligation.

## DEFERRED PRE-DISSOLUTION PAYMENT ETC.

Chapter 367, P.L. 1973, approved in 1974, eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes, or payment on account of such taxes by providing in lieu thereof, for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

## ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey, its tax liability is measured by:

(a) net income allocated to New Jersey, according to a formula based on property, sales and payroll; and

(b) net worth allocated to New Jersey according to the same three factor formula, subject to the aforementioned alternative minimum net worth tax bases.

## COLLECTIONS

| *Fiscal Year* | *General Business Corporations* | *Banking Corporations* | *Financial Corporations* |
|---|---|---|---|
| 1976 .............. | $399,036,603 | $40,014,009 | $8,986,572 |
| 1977 .............. | 462,368,237 | 24,416,070 | 3,234,421 |
| 1978 .............. | 497,850,787 | 28,852,320 | 5,580,083 |
| 1979 .............. | 538,506,682 | 28,812,953 | 5,760,092 |
| 1980 .............. | 627,207,517 | 30,604,224 | 1,509,384 |
| 1981 ............. | 770,298,738 | 33,193,794 | 879,218 |
| 1982 ............. | 840,554,472 | 37,776,799 | 2,869,943 |

## DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

Revenues collected from banking and financial corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

# CORPORATION INCOME TAX

**Citation:** The Corporation Income Tax Act: N.J.S.A. 54:10E—1 *et seq.*

## DESCRIPTION

Corporation Income Tax applies to corporations deriving income from sources within this State which are not subject to the tax imposed under the Corporation Business Tax Act.

## HISTORY

The Corporation Income Tax is applicable to accounting periods ending after December 31, 1973.

## RATE OF TAX

7¼% of entire net income or such portion as is allocable to New Jersey.

## COLLECTIONS

| *Fiscal Year* | | | |
|---|---|---|---|
| 1975 | $ 37,525 | 1979 | $177,728 |
| 1976 | 159,479 | 1980 | 214,112 |
| 1977 | 61,952 | 1981 | 122,368 |
| 1978 | 71,570 | 1982 | 135,898 |

## DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

## TABLE 13
## CORPORATION BUSINESS TAX: COMPARISON WITH OTHER STATES

| *State* | *Rate* | *Basis of Tax* |
|---|---|---|
| NEW JERSEY<br>Corporation Business Tax | 2 mills per $1<br>plus 9% | tax on allocated net worth (or other alternative tax bases).<br>tax on allocated net income |
| Corporation Income Tax | 7¼% | tax on allocated net income of corporation not subject to the Corporation Business Tax but deriving income in New Jersey |
| NEW YORK<br>Franchise Tax | 10%<br>or<br>1 78/100 mills per $1<br>or 3.0%<br>or<br>$250 | (a) franchise tax based on net income<br>(b) amount of business and investment capital allocated within the State.<br>(c) net income plus compensation of officers and stockholders owning over 5% of issued capital stock minus $15,000 and any net loss |
| NEW YORK CITY | 9% | on net income allocated to N.Y.C.<br>4 alternative methods may be followed (similar to N.Y. State) |
| MARYLAND<br>Franchise Tax | 7% | franchise tax on allocated net income |
| MASSACHUSETTS<br>Franchise Tax | 9.5% | franchise tax on allocated net income |
| PENNSYLVANIA | 10 mills per $1<br>plus 10.5% | franchise tax on each dollar of actual value of whole capital stock[1]<br>allocated net income |
| PHILADELPHIA<br>Philadelphia School District | 4 mills | gross receipts |
| CONNECTICUT<br>Franchise tax | 10%<br>or<br>31/100 mills per $1 | (a) franchise tax on net income allocated.<br>(b) of face value of stock (whichever is greater) |
| OHIO<br>Franchise Tax | 4.6%-8.7% | 4% of 1st $25,000 of value of stock determined according to net income plus 8% of value over $25,000. |
| Akron | 1½% | of net profits on activities conducted in the city |
| Canton | 1½% | |
| Cincinnati | 2% | |
| Cleveland | 1½% | |
| Dayton | 1½% | |
| Toledo | 1½% | |
| Youngstown | 1½% | |

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[1] Pennsylvania capital stock used in manufacturing, processing, research or development is exempt.

# EMERGENCY TRANSPORTATION TAX

**Citation:** The Emergency Transportation Tax Act: N.J.S.A. 54:8A—1 *et seq.*

## DESCRIPTION

This is a graduated tax based on the income of New Jersey residents derived from sources within a "critical area State" other than New Jersey and on the income of residents of another "critical area State" derived from sources within New Jersey. The State Transportation Commissioner determines the "critical area State" and certifies such State to the State Treasurer within 40 days after the first day of each year. New York has been certified as a "critical area State." By regulation of the Director of the Division of Taxation, New Jersey residents subject to the tax who have filed a return with the State of New York and have paid the tax due to that State are not required to file a return or pay this tax with New Jersey for said tax years.

## HISTORY

Under the Emergency Transportation Tax Act as enacted in 1961 (C. 32, P.L. 1961), the original tax rate was graduated from 2%—10% upon entire net income other than capital gains and from 1%—5% upon income from net capital gains. Shortly after its introduction, the Act was amended to bring definitions of terms, deductions, exemptions, etc., into closer conformity with the New York Personal Income Tax laws (C. 129, P.L. 1961).

Certain requirements for fiduciary and partnership returns were eliminated in 1962 (C. 70, P.L. 1962) and in 1965 (C. 279, P.L. 1964), the act was amended to bring it into conformity with the U.S. Revenue Act of 1964.

In 1968, four additional tax brackets were added to the schedule of graduated rates. The new range from 2% to 14% was consistent with the New York State rate structure (C. 36, P.L. 1968). In 1969, the Act was extended to December 31, 1980 (C. 36, P.L. 1969) and in 1970 was amended to recognize certain changes in Federal Internal Revenue Code introduced in 1969 (C. 304, P.L. 1970). In 1980, the Act was extended to December 31, 1990 (C. 89, P.L. 1980).

Effective January 1, 1972 were a number of changes which included (1) an increase in the tax rate for taxpayers whose taxable income exceeds $25,000 from 14% to 15%, (2) a 2½% surcharge, (3) exemption provisions for taxpayers with low income by establishing a new minimum standard deduction, (4) increase in tax rate for tax preference income from 3% to 6%, (5) repeal of the statutory tax credit, and (6) an increase in the tax rate on long-term capital gains from 50% to 60% (C. 12, P.L. 1972).

A taxpayer subject to this law pays the greater of this tax or the New Jersey Gross Income Tax (P.L. 1976, C. 47, C. 65 and C. 66).

The amount of tax which exceeds that due under the New Jersey Gross Income Tax Act is to be deposited in the Transportation Fund, established by the commuter tax act. This money is dedicated to the improvement of transportation and transportation facilities in the critical areas covered by the act.

The amount of tax liability which is due under the New Jersey Gross Income Tax Act is to be deposited in the Property Tax Relief Fund established under that act.

## RATE OF TAX

Graduated from 2% on taxable income not exceeding $1,000 to 14% on amounts in excess of $23,000.

## EXEMPTIONS

Personal exemptions are as follows:

(1) Single taxpayer, $800, additional $800 for taxpayer's spouse when separate return is filed and spouse has no gross income.

(2) Taxpayer 65 years of age or over, additional $800; and if such taxpayer's spouse is also over 65, additional $800.

(3) Blind taxpayers, additional $800; and if such taxpayer's spouse is also blind, additional $800.

(4) Dependent, $800.

## STANDARD DEDUCTIONS

The standard deduction is 15% of gross income or $2,000, whichever is less. A minimum standard deduction of $1,000 is allowed to an unmarried individual and $1,500 to a head of household, surviving spouse with dependent child, and husband and wife.

## WITHHOLDING REQUIREMENTS

Employers are required to withhold tax and remit withholdings quarterly.

## COLLECTIONS

| Fiscal Year | |
|---|---|
| 1977 | $30,453,830 |
| 1978 | 20,847,708 |
| 1979 | 35,301,112 |
| 1980 | 34,464,614 |
| 1981 | 41,888,784 |
| 1982 | 42,801,252 |

## DISPOSITION OF REVENUES

Proceeds are deposited in a special trust fund known as the "Transportation Fund" and are used to defray transportation costs between New Jersey and New York.

# FINANCIAL BUSINESS TAX

**Citation:** The Financial Business Tax Law: N.J.S.A. 54:10B—1 *et seq.*

## DESCRIPTION

Incorporated Financial Businesses became subject to Corporation Tax effective January 1, 1975.

Financial Business Tax continues to apply to any partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at a rate of 1½% for the privilege of doing financial business in New Jersey.

## HISTORY

Financial Business Tax was adopted in 1946 at ¾ of 1% (C. 174, P.L. 1946). Revenue was equally distributed between municipalities and counties.

Rate was increased to 1½% in 1970 and the State became a recipient of revenues (C.9, P.L. 1970). One-half of the tax is for general State use; one-half is distributed equally between the municipality and county in which the taxpayer has a place of business.

Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Businesses Tax (C. 171, P.L. 1975). Unincorporated Financial Business continue to be subject to the tax.

## EXEMPTIONS

(1) National banks;

(2) Production Credit Association (Farm Credit Act of 1933);

(3) Stock and mutual insurance companies authorized to do business in New Jersey;

(4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;

(5) Credit Unions;[1]

(6) Savings banks, Savings and Loan Associations and Building and Loan Associations:[1]

(7) Pawnbrokers;[1]

(8) State Banks and trust companies, and

(9) Financial business corporations.

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[1] Exempt only if organized under Laws of New Jersey.

## RATE OF TAX

1½% of taxable net worth. For a taxpayer doing business in more than one State, the tax base becomes net worth allocable to New Jersey. Allocation is determined by comparing gross business in New Jersey with gross business everywhere else during the taxable year. Minimum tax is $25.

## COLLECTIONS[2]

*Fiscal Year*

| | | | |
|---|---|---|---|
| 1973 | $4,294,141 | 1978 | $ 92,060 |
| 1974 | 5,163,309 | 1979 | 121,360 |
| 1975 | 6,251,344 | 1980 | 628,032 |
| 1976 | 1,021,383 | 1981 | 35,942 |
| 1977 | 145,576 | 1982 | 20,595 |

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[2] Represents Unincorporated Financial Business collections and audit receipts from both Incorporated and Unincorporated Financial Businesses beginning 1976.

### DISPOSITION OF REVENUES

Since 1970, revenues collected are distributed as follows:

25% Counties; 25% Municipalities; 50% State.

## GROSS INCOME TAX

**Citation:** The New Jersey Gross Income Tax, N.J.S.A. 54A:1—1 *et seq.*

### DESCRIPTION

This is a graduated tax based on income earned or received on or after July 1, 1976 by New Jersey resident and non-resident individuals, estates and trusts.

### HISTORY

The Gross Income Tax was enacted July 8, 1976, retroactive to July 1, 1976 (C. 47, P.L. 1976).

Pension income for those eligible for Social Security by reason of age or disability is exempt as follows: First $10,000 for a married couple filing jointly; $5,000 for a married person filing separately; and $7,500 for a single taxpayer (C.40, P.L. 1977).

C. 273, P.L. 1977 extends the exclusion allowed for pensions to other types of retirement income. The exclusion applies to taxpayers who are 62 years of age or older and whose earned income is not more than $3,000.

### RATE OF TAX

Graduated from 2% on taxable income not exceeding $20,000 to 2-1/2% on amounts in excess of $20,000.

## EXEMPTIONS

(1) Taxpayer, $1,000.

(2) Taxpayer's spouse who does not file separately, $1,000.

(3) Taxpayer 65 years old or older, $1,000; also $1,000 for spouse who is 65 years old or older who does not file separately.

(4) Taxpayer blind or totally disabled, $1,000; also, on joint return, $1,000 for blind or disabled spouse.

(5) For each dependent $1,000, plus an additional $1,000 for each dependent child who attends, full time, an institution of higher education.

## DEDUCTIONS

(1) Payments of alimony or for separate maintenance are deductible to the payer if reported as income by the payee.

(2) Unreimbursed medical expenses in excess of 2% of gross income.

## CREDITS

(1) $65 for a qualified residential tenant or shareholder in a co-operative. A retroactive amendment provides that shareholders in co-operatives and mutual housing corporations qualify for the homestead rebate and not for the tenants' tax credit (C. 241 and 242, P.L. 1977). This increases to $100 if the tenant is 65 years or older, permanently and totally disabled or the surviving spouse, 55 years or older, of a deceased senior citizen renter and has remained unmarried.

(3) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

## WITHHOLDING REQUIREMENT

Employers are required to withhold the tax and remit withholdings monthly; if withholdings are expected to be $18,000 or more for a semi-annual period, withholdings are remitted semi-monthly. (C. 43, P.L. 1978 permits quarterly filings in certain cases.)

## COLLECTIONS

| *Fiscal Year* | |
|---|---|
| 1977 | $ 656,098,516 |
| 1978 | 714,200,960 |
| 1979 | 838,498,071 |
| 1980 | 968,821,205 |
| 1981 | 1,106,180,290 |
| 1982 | 1,259,648,715 |

## DISPOSITION OF REVENUES

Revenues are deposited in the "Property Tax Relief Fund" to be used for the purpose of reducing or offsetting property taxes.

# INSURANCE PREMIUMS TAX

**Citation:** The Insurance Premiums Tax Law: N.J.S.A. 54:16—1 *et seq.;* 16A— *et seq.;* 54:18A—1 *et seq.;* 54:17—4 *et seq.*

## DESCRIPTION

Insurance Premiums Tax applies to premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums less certain deductions. The tax on marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workers compensation insurers are taxed upon net premiums received.

## HISTORY

The first Insurance Premiums Tax in New Jersey was enacted in 1885, at a rate of 35/100ths of 1% on total gross insurance premiums. The law was significantly changed in 1945, at which time the rate of 2% was established (C. 132, P.L. 1945). The law has existed basically unchanged to the present day with the tax rate remaining at 2%.

Chapter 231, P.L. 1950 provided for retaliatory provisions which subject foreign insurance companies to not less than the rate of tax that the home states of such companies impose on New Jersey insurance companies.

Legislation adopted in 1966 provided for prepayment of the tax (C.3, P.L. 1966).

Chapter 183, P.L. 1981 provided for repeal of the Insurance Franchise Tax making insurance companies subject only to Insurance Premium tax. It also provided an additional 50% prepayment from domestic insurers.

## RATE OF TAX

2% on premiums of life and non-life insurance companies, except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional 1/4 of 1% on workers compensation premiums; surcharge of 3% against insured on surplus lines coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to 12-1/2% of the total premiums collected.

## COLLECTIONS

*Fiscal Year*

| | | | |
|---|---|---|---|
| 1973 | $48,441,272 | 1978 | $ 76,403,881 |
| 1974 | 49,459,603 | 1979 | 85,473,443 |
| 1975 | 51,799,502 | 1980 | 90,936,373 |
| 1976 | 57,769,052 | 1981 | 97,557,248 |
| 1977 | 70,593,450 | 1982 | 114,403,823 |

## DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use, with the following exceptions:

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home and the New Jersey State Firemen's Association 1982—($1,382,403).

# LOCAL PROPERTY TAX

**Citation:** The Local Property Tax: N.J.S.A. 54:4—1 *et seq.*

## DESCRIPTION

An *ad valorem tax*—The local property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone, telegraph and messenger systems companies.

A *local tax*—The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

*Amount of tax* (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

*Property assessment* (the tax base)—All taxable property is assessed (valued for taxation) by local assessors in each municipality. Assessments are expressed in terms of "taxable value," which is that percentage of "true value" (not lower than 20% or higher than 100% in multiples of 10) established by each county board of taxation, except for qualified farm land, which is specially valued.

## HISTORY

It may be said that the property tax originated in 1670 with a levy of one half penny per acre of land to support the central government. Through the middle of the 19th century property taxes were levied upon real estate and upon certain personal property at arbitrary rates within certain limits called "certainties." In 1851 the concepts of a general property tax and uniform assessments according to actual value were developed (Public Laws 1851, p. 273).

For almost a century following the 1851 legislation a continuing effort was made to accomplish uniform taxation under a general property tax. In 1875 a constitutional amendment provided that "property shall be assessed for taxes under general laws and by uniform rules according to its value" (Article IV, Section VII, Paragraph 12). Courts held that the 1875 amendment permitted classification of property for tax purposes and also exemption of certain classes from taxation, or the substitution of other kinds of tax "in lieu." Thus began a long period of erosion of the "general property tax" concept. In 1884 a State Board of Assessors was created and given responsbility for assessment of railroad and canal property, thus setting the pattern for State assessment of certain classes of property.

Intangible personal property was eliminated from the "general property tax base" in 1945 (replaced with a corporation net worth tax). Such elimination shifted the emphasis for tax reform to tangible personal property.

The New Jersey State Constitution adopted in 1947 provided (Article VIII, Section I) "property shall be assessed for taxation under general law and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district."

This was interpreted to preclude any classification of real estate but to leave the door open for classified taxes upon personal property. In 1963 the Constitution was amended to permit assessment of farm property according to its value for agricultural use only. Chapter 51, Laws of 1960 (effective for tax year 1965) provided for such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

Personal property provisions of Chapter 51, Laws of 1960 were replaced by Chapter 136, Laws of 1966. For taxes payable in 1968 and thereafter, personal property used in business (other than the businesses of telephone, telegraph and messenger system companies) is subject to a uniform state tax instead of the local tax. Non-business personal property is no longer subject to any property tax and inventories of all businesses were excluded from property taxation.

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax, (3) Business Personal Property Tax and (4) Unincorporated Business Tax. This program was terminated (C. 3, P.L. 1977). Legislation was passed providing for an annual appropriation of not less than $158.7 million.

The decision in *Switz v. Middletown Township, et al.,* 23 N.J. 580, required that all taxable property be assessed at "true value" (100% assessment). This was the beginning of a series of New Jersey court decisions which have been a major factor in development of uniform real estate tax assessment.

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R.S. 54:4—3.3 and in R.S. 54:4—3.6. Generally exempt are government-owned property, and property of religious, educational, charitable and various types of non-profit organizations. In addition, qualified veterans and senior citizens are permitted tax deductions of $50 and $225 respectively.

## RATE OF TAX

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in $1 per $100 of taxable assessed value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. The average rate for the State is $3.78.

## GROSS TAX LEVY

*Fiscal Year*

| | | | |
|---|---|---|---|
| 1973 | $2,549,630,542 | 1978 | $3,327,574,347 |
| 1974 | 2,725,869,300 | 1979 | 3,492,936,977 |
| 1975 | 2,984,843,970 | 1980 | 3,793,898,389 |
| 1976 | 3,308,979,964 | 1981 | 4,191,857,580 |
| 1977 | 3,257,073,668 | 1982 | 4,558,756,569 |

## DISPOSITION OF REVENUES

This tax is assessed and collected locally by the taxing districts for support of county and municipal governments and local school district purposes.

# MOTOR FUELS TAX

**Citation:** The New Jersey Motor Fuels Tax Act: N.J.S.A. 54:39—1 *et seq.*

## DESCRIPTION

The tax on motor fuels applies to sales of gasoline, diesel fuel or liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways.

## HISTORY

The first gasoline tax law (C. 334, P.L. 1927) became effective in New Jersey on July 1, 1927 at the rate of 2¢ per gallon. A commission in 1934 recommended repeal of exemption certificates and substitution of a refund system. The refund system was enacted, providing a closer check of non-taxable sales of motor fuels (C. 319, P.L. 1935).

Unfair Motor Fuels Practices Act (C. 413, P.L. 1953) enables the Division's auditors and investigators to check dealers' practices in giving rebates, concessions, allowances or discounts. Preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition.

Chapter 52, P.L. 1971 provides for taxation of sales of petroleum liquefied gas and liquefied or compressed natural gas at one-half the rate paid on sales of motor fuels.

Motor Fuels tax rate has increased as indicated below:

| *Effective Date* | *Per Gallon* |
|---|---|
| Dec. 1, 1930 | From 2¢ to 3¢ |
| July 1, 1954 | From 3¢ to 4¢ |
| July 1, 1958 | From 4¢ to 5¢ |
| June 1, 1961 | From 5¢ to 6¢ |
| July 1, 1968 | From 6¢ to 7¢ |
| July 1, 1972 | From 7¢ to 8¢ |

## EXEMPTIONS

Motor fuel sales:
(1) to the United States Government,
(2) between licensed distributors,
(3) between licensed gasoline jobbers, and
(4) for export.

## REFUNDS

Tax refunds are classified according to "refund use" as follows:

| *Refund Use* | *Gallons* | *Dollars* |
|---|---|---|
| Auto and Buses | 7,482,458 | $ 598,597 |
| Agriculture | 2,184,816 | 174,785 |
| Aircraft | 2,066,940 | 165,355 |
| Ambulances | 360,719 | 28,858 |
| Rural Free Delivery | 56,608 | 4,529 |
| Rails or Tracks | 6,091 | 487 |
| Private Property | 1,648,781 | 131,902 |
| Fishing | 34,784 | 2,783 |
| Cleaning | 11,340 | 907 |
| Exports | 3,192,610 | 255,409 |
| Fire Engines | 25,630 | 2,050 |
| Stationary Machinery and Implements | 3,512,757 | 281,021 |
| Heat and Light | 18,855 | 1,508 |
| Boats | 916 | 73 |
| | 20,603,305 | $1,648,264 |

## RATE OF TAX

8¢ per gallon on motor fuels. 4¢ per gallon on petroleum gas and liquefied or compressed natural gas sold or used to propel motor vehicles on public highways (C. 52, P.L. 1971).

Licensed distributors are permitted credit for taxes paid on fuels used by them for purposes qualifying for refund (N.J.S.A. 54:39—66).

## COLLECTIONS

*Fiscal Year*

| | | | |
|---|---|---|---|
| 1973 | $268,201,032 | 1978 | $295,743,237 |
| 1974 | 268,488,197 | 1979 | 298,024,258 |
| 1975 | 272,474,747 | 1980 | 280,860,039 |
| 1976 | 281,501,452 | 1981 | 278,037,674 |
| 1977 | 288,817,778 | 1982 | 280,757,150 |

## DETAIL OF COLLECTIONS

| *Fiscal Year* | *Receipts Gasoline Tax* | *Receipts Special FuelsTax* | *Gross Collections* | *Refunds* | *Net Collections* |
|---|---|---|---|---|---|
| 1980 | $256,094,191 | $27,734,619 | $283,829,538 | $2,969,499 | $280,860,039 |
| 1981 | 251,636,439 | 28,444,514 | 280,080,953 | 2,043,279 | 278,037,674 |
| 1982 | 252,367,344 | 30,484,242 | 282,851,586 | 2,094,436 | 280,757,150 |

The receipts shown above result from the following fuel sales and use:

| | | |
|---|---|---|
| Gasoline | 3,169,968,282 | Gallons |
| Special Fuels[1] | 380,780,104 | Gallons |
| Gasohol | 272,926 | Gallons |
| Total[2] | 3,551,021,312 | Gallons |

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[1] Includes diesel and propane, etc.

[2] 1980—3,549,272,013; 1981—3,496,744,818.

## LICENSE FEES

Distributors and gasoline jobbers are required to file a bond to obtain a license.

Revenue from the issuance of these licenses was as follows:

| *Fiscal Year* | |
|---|---|
| 1980 | $88,000 |
| 1981 | 87,410 |
| 1982 | 84,965 |

## DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

### TABLE 14
### MOTOR FUELS TAX: COMPARISON WITH OTHER STATES

| | *Rates (per gallon)* | | |
|---|---|---|---|
| *State* | *Gasoline* | *Diesel* | *Sales Tax* |
| New Jersey[1] | 8¢ | 8¢ | — |
| Connecticut | 11¢ | 11¢ | — |
| New York[2] | 8¢ | 10¢ | 4%<br>(N.Y.C. 4%) |
| Massachusetts | 10.8¢ | 10.8¢ | — |
| Maryland | 11¢ | 11¢ | — |
| Ohio | 11.7¢ | 11.7¢ | — |
| Pennsylvania | 11¢ | 11¢ | — |
| Federal | 4¢ | 4¢ | — |

[1] Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at 1/2 the motor fuels tax rate.
[2] New York City—1¢ per gallon additional on fuels with one-half gram or more of lead in each gallon.

### TABLE 15
### MOTOR FUELS DISTRIBUTORS, JOBBERS AND DEALERS LICENSE FEES
### Fiscal Year 1982

| *Type* | *Fee* | *Number Issued* | *Amount* | *Expiration Date* |
|---|---|---|---|---|
| Distributor | No Fee | 97 | — | Valid Indefinitely—Bond Required. |
| Special License "A" | No Fee | 48 | — | Valid Indefinitely—Bond Required. |
| Special License "B" | No Fee | 1,738 | — | Valid Indefinitely—Bond Not Required. |
| Gasoline Jobber | $50 | 26 | $ 1,300 | Required to file bond to obtain license.Bond and license expire March 31 each year. |
| Retail Dealer | 10 | 6,451 | $64,510 | Expires March 31 each year. |
| Wholesale Dealer | 5 | 567 | $ 2,835 | Expires March 31 each year. |
| Transport License | 5 | 3,264 | $16,320 | Expires March 31 each year. |
| Total | | 12,191 | $84,965 | |

# PUBLIC UTILITY TAXES

Local Property and Public Utility Branch administers five taxes which apply to Public Utilities—Public Utility Franchise Tax, Public Utility Gross Receipts Tax, Public Utility Excise Tax, Railroad Property Tax, and Railroad Franchise Tax.

## (a) PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

**Citation:** Public Utility Franchise Tax: N.J.S.A. 54:30A—18.

### DESCRIPTION

Franchise Tax applies to persons, copartnerships, associations and corporations, other than those specifically exempted, having lines or mains located in, on or over any street, highway or other public place. Utilities subject to taxation include telegraph, telephone and district messenger systems companies.

The rate is either 2% or 5% of a proportion of the gross receipts of the taxpayer for the preceding calendar year. The proportion of gross receipts subject to tax is the ratio of the taxpayer's total length of lines or mains which are located in, on or over any street, highway or other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

### ADMINISTRATION

Franchise tax is collected by the State for distribution to municipalities together with the gross receipts tax distribution. The tax is payable by the State to the municipal tax collectors in three installments: 25% within 30 days after certification of the apportionment; 40% on September 1; and 35% on December 1.

### HISTORY

The first general tax act specifically taxing public utilities was enacted in 1884 (C. 159, P.L. 1884). It provided for a 2% Franchise Tax on gross receipts of telegraph, telephone, cable and express companies. In 1900, the Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. It also provided that the receipts collected by the State were to be transferred back to municipalities (C. 195, P.L. 1900). In 1917, Franchise Tax rates were increased to 3% in 1917, 4% in 1918 and 5% in 1919 and thereafter (C.17, P.L. 1917).

In 1940, significant revisions and amendments were adopted (C. 4 and 5, P.L. 1940). Unit values were applied to each class or type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes. An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended Chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for a distribution to certain municipalities of a sum not less than $27.0 million.

## RATE OF TAX

2% for gross receipts of $50,000 or less and 5% for gross receipts exceeding $50,000 (N.J.S.A. 54:30A—54(a), 54:30A—18).

## COLLECTIONS

| *Fiscal Year* | | | |
|---|---|---|---|
| 1973 | $ 79,694,719 | 1978 | $155,148,330 |
| 1974 | 88,537,684 | 1979 | 167,906,986 |
| 1975 | 104,670,465 | 1980 | 181,168,146 |
| 1976 | 122,407,344 | 1981 | 193,925,073 |
| 1977 | 140,482,158 | 1982 | 235,002,765 |

## DISPOSITION OF REVENUES

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is distributed to the municipalities.

# (b) PUBLIC UTILITY GROSS RECEIPTS TAX (FOR MUNICIPAL USE)

**Citation:** Public Utility Gross Receipts Tax: N.J.S.A. 54:30A—49 *et seq.*

## DESCRIPTION

Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of local taxes on certain properties of the following public utilities: street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey.

## ADMINISTRATION

Public Utility Gross Receipts Tax is collected by the State for distribution to municipalities together with the franchise tax distribution. The tax is payable by the state to the tax collectors in three installments: 25% within 30 days after municipal certification of the apportionment; 40% on September 1; and 35% on December 1.

## HISTORY

Public Utility Gross Receipts Tax was levied in 1919 as an addition to the Franchise Tax (C.25, P.L. 1919). The tax was in lieu of state, county, school and local taxes on personal property and materials other than land and buildings. The rate of tax was the average rate of the aggregate general property tax.

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5% was adopted (C. 268, P.L. 1955) and in 1956 a minimum of 5% was established (C. 15, P.L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5% of gross receipts was established (C. 50, P.L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (C. 91, 92 and 93, P.L. 1961). An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for distribution to certain municipalities of a sum not less than $27.0 million.

### RATE OF TAX

7.5% applied to taxable gross receipts for the preceding calendar year (N.J.S.A. 54:30A—54(b)).

### COLLECTIONS

*Fiscal Year*

| | | | |
|---|---|---|---|
| 1973 | $114,226,972 | 1978 | $239,055,835 |
| 1974 | 126,976,069 | 1979 | 258,419,437 |
| 1975 | 156,090,289 | 1980 | 281,161,388 |
| 1976 | 185,869,998 | 1981 | 306,177,158 |
| 1977 | 213,044,395 | 1982 | 384,329,603 |

### DISPOSITION OF REVENUES

Gross Receipts Tax is distributed to the municipalities.

## (c) PUBLIC UTILITY EXCISE TAX (FOR STATE USE)

**Citation:** Public Utility Excise Tax: N.J.S.A. 54:30A—16 *et seq.*

### DESCRIPTION

Public Utility Excise Tax is an additional tax on gross receipts of public utilities.

## HISTORY

Public Utility Excise Tax (for State use) was introduced in 1963 to be in effect for three years beginning in 1964 (C. 41 and 42, P.L. 1963). In 1966 the tax was extended indefinitely.

An accelerated payment schedule was imposed by C. 108 and 109, P.L. 1971 on all public utility companies paying Excise taxes.

## RATES (Calendar Year Basis)

0.625% —upon gross receipts subject to the franchise tax. (0.25% for taxpayers with gross receipts not in excess of $50,000 annually);

0.5% —upon gross receipts of telegraph and telephone companies and messenger systems from business over, on, in, through or from their lines or mains in the State;

0.9375%—upon gross receipts of other utilities from business over, on, in, through or from their lines or mains in the State.

## COLLECTIONS

*Fiscal Year*

| | | | |
|---|---|---|---|
| 1973 | $27,147,286 | 1978 | $55,315,333 |
| 1974 | 30,320,186 | 1979 | 59,194,377 |
| 1975 | 37,720,422 | 1980 | 64,653,651 |
| 1976 | 44,031,184 | 1981 | 81,226,115 |
| 1977 | 50,014,535 | 1982 | 95,268,659 |

## DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

# (d) RAILROAD PROPERTY TAX

**Citation:** The Railroad Tax Act of 1948: N.J.S.A. 54:29A—1 *et seq.*

## DESCRIPTION

Railroad Tax Law of 1948 as amended distinguishes three classes of property:

Class I: "Main stem" roadbed—that not exceeding 100 feet in width.

Class II: All other real estate *used for railroad purposes* including roadbed other than "main stem" (Class I), tracks, buildings, water tanks, riparian rights, docks, wharves, piers. *Excluded* is "tangible personal property": rolling stock, cars, locomotives, ferryboats, all machinery, tools. Facilities used in passenger service are also excluded, being defined as Class III property.

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities (N.J.S.A. 54:20A—2).

The Railroad Property Tax is a State tax on Class II property.

## HISTORY

When the first railroad in New Jersey was chartered (February 4, 1830) the State required payment for the privilege of operating a railroad. Early railroad charters provided for annual payments to the State for the privilege of operating. In general railroads were required to pay 1/2 of 1% of either (1) the value of their capital stock or (2) cost of the road, equipment and appurtenances.

The first general railroad tax law was enacted in 1884. Tax rates were fixed by the State: 1/2 of 1% of total valuations (revenues for State use); local rates on Class II property, but not to exceed 1% (revenues for local use). In 1897 and 1905-08 several amendments involving tax rates were enacted.

In 1941 the Railroad Tax Act taxed railroad property at the rate of 3%. Taxes levied on Class II property were paid to the taxing districts and taxes on other classes of properties were assigned to the State.[1] The 1941 Railroad Tax Act was amended in 1948: Provision was made for taxation of Class II property at local rates (revenue for local use). Classes I and III properties (as then defined) were taxed at the rate of 1.2% (revenues for State use). Taxation of "the value of remaining property" (Class IV) was dropped. Minimum and maximum tax provisions were established.

Chapter 251, P.L. 1964 eliminated the tax on Classes I and III properties and the maximum tax provisions. Chapter 139, P.L. 1966 changed the Class II railroad property tax to a State tax. Class III property was defined as "facilities used in passenger service". Hence, such facilities were exempted from taxation. In lieu of revenues from taxes on Class II property, State aid to municipalities was provided and is discussed on next page.

The Regional Rail Reorganization Act of 1973 as amended by the Northeast Rail Service Act of 1981, effective August 13, 1981 exempted Consolidated Rail Corporation (Conrail) from liability for any State tax. In a similar manner, the Public Law 97-102 provided that none of Amtrak's funds may be used to pay State or Local taxes.

## EXEMPTIONS

Main stem (Class I), tangible personal property and facilities used in passenger service (Class III).

## RATE OF TAX

$4.75 for each $100 of true value of Class II railroad property.

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[1] In 1941 the definitions of classes differed from those in effect from June 1966 onwards. Class III was "value of all the tangible personal property" and Class IV was "value of remaining property." Class III is now "facilities used in passenger service" and Class IV is no longer in use.

## COLLECTIONS

*Fiscal Year*

| | | | |
|---|---|---|---|
| 1973 | $315,800 | 1978 | $3,225,891 |
| 1974 | 303,320 | 1979 | 3,322,776 |
| 1975 | 290,509 | 1980 | 3,037,838 |
| 1976 | 320,037 | 1981 | 3,021,924 |
| 1977 | 274,393 | 1982 | 126,567 |

## DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use. However, under legislation adopted in 1966, the municipalities where railroad property is located are guaranteed the return of certain replacement revenues.

# STATE AID TO MUNCIPALITIES IN LIEU OF REVENUE FROM CLASS II TAXES

# (N.J.S.A. 54:29A-24.1 to 24.6)

A State tax on Class II railroad property (C. 139, P.L. 1966) removed a source of local property tax revenue. Therefore, C. 139 P.L. 1966 provided for replacement revenue to municipalities in which Class II railroad property is located. State aid is paid by the State Treasurer on warrant of the Director of Division of Budget and Accounting. It is payable to municipalities on December 10 each year.

Each municipality which received more than $1,000 in Class II railroad taxes for the year 1966 receives not less than the 1966 Class II railroad taxes *plus* an amount equal to the difference between 1965 Class II taxes and 1966 Class II taxes. The difference, however, is reduced by 10% each year beginning 1968 and continuing for 10 years.

Municipalities that received less than $1,000 in Class II railroad taxes in 1966 are not eligible for State Aid. Amounts of State aid paid to municipalities are as follows:

| *Fiscal Year* | | | |
|---|---|---|---|
| 1973 (Calendar 1972) .. | $10,001,778 | 1978 (Calendar 1977) .... | $7,013,150 |
| 1974 (Calendar 1973) .. | 9,507,896 | 1979 (Calendar 1978) .... | 5,695,075 |
| 1975 (Calendar 1974) .. | 8,912,450 | 1980 (Calendar 1979) .... | 4,075,776 |
| 1976 (Calendar 1975) .. | 8,086,331 | 1981 (Calendar 1980) .... | 3,955,689 |
| 1977 (Calendar 1976) .. | 7,725,663 | 1982 (Calendar 1981) .... | 3,892,057 |

## (e) RAILROAD FRANCHISE TAX

**Citation:** The Railroad Tax Act of 1948: N.J.S.A. 54:29A—1 *et seq.*

### DESCRIPTION

The Railroad Franchise Tax is levied upon railroads (or systems of railroads) operating within New Jersey. The tax base is that portion of the road's (or system's) net railway operating income of the preceding year allocated to New Jersey. The allocating factor is the ratio of the number of miles of all track in this State to the total number of miles of all track over which the railroad or system operates.

### HISTORY

Prior to 1941 franchise valuations were ascertained as of the first day of January preceding and taxed at the "Average Rate of Taxation" (R.S. 54:24—3). Chapters 291 and 363, P.L. 1941 introduced a tax base formula which took account of both (1) net railway operating income allocated to New Jersey and (2) total valuation of the previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was assigned to the state, the other half to taxing districts in which railroad property was situated.

Amendments in 1942 provided for (1) a deduction of $200,000 from net operating income before determining allocation to the State and (2) minimum and maximum tax liabilities.

In 1948 net railway operating income allocated to New Jersey became the tax base and a tax rate of 10% was imposed. The Railroad Tax Act of 1948 was amended in 1964. These amendments, effective January 1, 1966, eliminated the maximum tax provisions that had been introduced in 1942.

See Railroad Property Tax for Conrail and Amtrak exemption from any state tax.

## RATE OF TAX

Railroad Franchise Tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated to New Jersey. The minimum is $100 for taxpayers having total railway operating revenues in the preceding year not in excess of $1 million and $4,000 to taxpayers with operating revenues in excess of $1 million in the preceding year.

## COLLECTIONS

| *Fiscal Year* | | | |
|---|---|---|---|
| 1973 | $54,175 | 1978 | $23,999 |
| 1974 | 15,668 | 1979 | 27,497 |
| 1975 | 11,959 | 1980 | 45,056 |
| 1976 | 33,352 | 1981 | 30,324 |
| 1977 | 15,031 | 1982 | 40,092 |

## DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

# REALTY TRANSFER FEE TAX

**Citation:** The Realty Transfer Tax Act: N.J.S.A. 46:15—5 *et seq.*

## DESCRIPTION

Realty Transfer Fee Tax is applied to the recording of deeds which transfer title to real property in New Jersey. The tax is collected by the county at the rate of $1.75 for each $500 of consideration. Of the $1.75, $0.50 is retained by the county and the $1.25 balance is forwarded to the State Treasurer.

## HISTORY

The Federal Documentary Tax on real estate transfers expired on January 1, 1968. It had provided the principal basis for developing average assessment ratios for each of the 567 municipalities in the state. These ratios are essential for such purposes mandated by law as: (1) construction of State Table of Equalized Valuations (the basis for distributing State School aid to local districts); (2) Construction of County Equalization Tables (the basis for apportioning county costs of government); (3) establishment of debt limits for municipalities, counties and school districts; (4) provision for taxpayer relief from discriminatory local property tax assessments.

Realty Transfer Tax (C. 49, P.L. 1968) replaced the expiring Federal law both for revenue purposes and to preserve the basis for state, county and municipal equalization processes. The Act requires a record be made of the selling price of real property. This record may be used by the State in its sample of real estate sales for purposes of constructing a Table of Equalized Valuations.

Chapter 176, P.L. 1975 increased the tax from $0.50 to $1.75 for each $500.00 of "consideration" effective September 1, 1975.

### Exemptions (N.J.S.A. 46:15—10)

The fee does not apply to title transfers:

(1) For a consideration of less than $100.00;

(2) By or to the United States of America, this State, or any instrumentality, agency or subdivision thereof;

(3) Solely in order to provide or release security for a debt or obligation;

(4) Which confirm or correct a deed previously recorded;

(5) On a sale for delinquent taxes or assessments;

(6) On partition;

(7) By a receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors;

(8) Eligible to be recorded as "ancient deeds" pursuant to R.S. 46:16—7;

(9) Acknowledged or proved on or before July 3, 1968;

(10) Between husband and wife, or parent and child;

(11) Conveying a cemetery lot or plot;

(12) In specific performance of a final judgment;

(13) Releasing a right of reversion;

(14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.

(15) By an executor or administrator of a decedent to a devisee or heir to effect distribution of the decedent's estate in accordance with the provisions of the decedent's will or the intestate laws of this State.

Two types of transfers of real property are exempt from the increase (State) portion of the fee:

(1) The sale of one or two-family residential properties which are owned and occupied by a senior citizen (62 years of age or older for purposes of this Act), blind person, or disabled person or their spouses, and

(2) The sale of property upon which there has been construction of an entirely new improvement not previously occupied or used for any purpose.

## RATE OF TAX

$1.75 for each $500.00 of consideration or fractional part thereof.

## COLLECTIONS[1]

| *Fiscal Year* | | | |
|---|---|---|---|
| 1973 | $ 6,636,389 | 1978 | $23,905,456 |
| 1974 | 5,988,921 | 1979 | 27,952,108 |
| 1975 | 5,071,762 | 1980 | 26,990,609 |
| 1976 | 13,785,875 | 1981 | 26,670,881 |
| 1977 | 19,247,782 | 1982 | 24,525,191 |

## DISPOSITION OF REVENUES

Revenues are collected by the counties: county retains 28.6% and forwards balance to Treasurer for general State use.

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[1] State share 1980—$17,494,039; 1981—$16,892,774; 1982—$16,065,919.

### TABLE 16
### REALTY TRANSFER FEE TAX RATES: COMPARISON WITH OTHER STATES

| *State* | *Rate* |
|---|---|
| Connecticut | 55¢ on sales in excess of $100 but not exceeding $500 and 55¢ for each additional $500 or fraction thereof. |
| Maryland[1] | |
| Baltimore City | 1 1/2% of value |
| Baltimore County | 1 1/2% of value |
| Howard County | 1 1/2% of value |
| Montgomery County | 1% of value on unimproved property<br>1% of value on improved property over $35,000<br>1/2% of value of improved property between $20,000 and $35,000 |
| Prince George County | 2/5 of 1% of value |
| Massachusetts | $1 on sales in excess of $100 but not exceeding $500; and $1 on each additional $500 or fractional part thereof. In addition, a 14% surcharge is imposed. |
| New Jersey | $1.75 for each $500 of consideration or fractional part thereof. |
| New York | 55¢ for each $500 of consideration or fractional part thereof, exclusive of the value of any lien or encumbrance remaining at the time of sale. |
| New York City | Additional 1% of net consideration exceeding $25,000 |
| Ohio | 55¢ per $500 of value or fractional part thereof. |
| Pennsylvania | 1% of value of the property represented by such document |

[1] Tax is not statewide.

# SALES TAX

## (a) SALES AND USE TAX

**Citation:** The New Jersey Sales and Use Tax Act; N.J.S.A. 54:32B—1 *et seq.*

### DESCRIPTION

Sales and Use Tax Act applies to receipts from (a) retail sale, rental or use of tangible personal property, (b) retail sale of producing, fabricating, processing, installing, maintaining, repairing, storing and servicing tangible personal property and certain advertising services,

(c) sales of restaurant meals, (d) rental of hotel and motel rooms and (e) certain admission charges.

A compensating use tax is also imposed on retail purchases of tangible personal property made outside the State for use in New Jersey. The use tax does not apply if the taxable property has already been, or will be, subjected to sales tax.

All persons required to collect the tax must file an Application for Registration. Each registrant's authority to collect the sales tax is certified by a Certificate of Authority, issued by the Division, which must be prominently displayed at each place of business to which it applies.

## HISTORY

Sales and Use Tax Act became effective July 1, 1966. Rate of tax was set as 3% (C. 30, P.L. 1966).

Additional exemptions from the tax were provided by C. 25, P.L. 1967. C. 7, P.L. 1970 increased the tax rate to 5%, effective March 1, 1970. This Act and C. 25, P.L. 1970 contained certain transitional provisions relating to the increased rate.

Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee were made subject to Sales and Use Tax (C. 27, P.L. 1972). The 1972 amendment repealed taxation of sales of packaged liquor by retailer to consumer. The tax now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

A new tax imposed on wholesale receipts of alcoholic beverage licensees at 6.5% of the wholesale price supersedes the prior tax imposed under the sales tax law at 5% of the minimum consumer resale price (C. 62, P.L. 1980).

Production machinery and equipment is exempt from sales tax effective January 1, 1978.

Sale, rental or lease of commercial motor vehicles weighing more than 18,000 pounds is exempt from sales tax effective January 1, 1978. (C. 217, P.L. 1977).

The Division took over administration of the Atlantic City Luxury Sales Tax (C. 60, P.L. 1980).

Recycling equipment is exempt from sales tax effective January 12, 1982 (C. 546, P.L. 1981).

## MAJOR EXEMPTIONS

(1) Advertising services for newspapers and magazines;
(2) Draught Beer;
(3) Bibles and other sacred scriptures;
(4) Casual sales except motor vehicles and registered boats;
(5) Cigarettes subject to Cigarette Tax Act;
(6) Clothing, except furs;
(7) Farm supplies and equipment;
(8) Flags of the United States and State of New Jersey;
(9) Food, food products and non-alcoholic beverages (off premises);
(10) Food sold in school cafeterias;
(11) Prescription drugs and other medical aids;
(12) Motor fuels;
(13) Periodicals and textbooks;
(14) Professional and personal services;
(15) Real estate sales;
(16) Tangible personal property used in research and development;
(17) Telephone lines, cables and other equipment;
(18) Transportation of persons or property;
(19) Utilities;
(20) Production machinery and equipment; and
(21) Commercial motor vehicles weighing more than 18,000 pounds.

### RATE OF TAX

5% on taxable sales.

The bracket system on taxable sales under $1 is as follows:

| *Amount of Sale* | *Tax* |
|---|---|
| $0.01 to $0.10 | None |
| 0.11 to 0.25 | 1¢ |
| 0.26 to 0.46 | 2¢ |
| 0.47 to 0.67 | 3¢ |
| 0.68 to 0.88 | 4¢ |
| 0.89 to 1.10 | 5¢ |

### COLLECTIONS

| *Fiscal Year* | | | |
|---|---|---|---|
| 1973 | $681,937,905 | 1978 | $1,003,034,342 |
| 1974 | 735,064,595 | 1979 | 1,098,017,244 |
| 1975 | 770,380,745 | 1980 | 1,179,877,566 |
| 1976 | 829,483,092 | 1981 | 1,201,213,918 |
| 1977 | 905,149,435 | 1982 | 1,303,877,865 |

### DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

## (b) ALCOHOLIC BEVERAGE WHOLESALE SALES TAX

**Citation:** The Alcoholic Beverage Wholesale Sales Tax Act; N.J.S.A. 54:32 C-1 et seq.

### DESCRIPTION

Alcoholic Beverage Tax applies to receipts from every sale of alcoholic beverages, except draught beer sold by the barrel, by any wholesaler to any retail licensee.

### RATE OF TAX

6.5% on taxable sales.

### COLLECTIONS

*Fiscal Year*

| | |
|---|---|
| 1981 | $62,244,636 |
| 1982 | 75,135,697 |

### DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

## (c) ATLANTIC CITY LUXURY SALES TAX

**Citation:** The Atlantic City Luxury Sales Tax Act; N.J.S.A. 40:48-8.15 et seq., Sales and Use Tax Act 54:32B-24.1 et seq.

### DESCRIPTION

Atlantic City Luxury Tax applies to receipts from the sale of:
1. Alcoholic Beverages sold by the drink;
2. Cover charges in restaurants, hotels etc.;
3. Room rental;
4. Hiring of rolling chairs, beach chairs and cabanas; and
5. Tickets of admission.

### RATE OF TAX

7% on taxable sales.

### COLLECTIONS

*Fiscal Year*

| | |
|---|---|
| 1981 | $4,402,055 |
| 1982 | 5,356,369 |

### DISPOSITION OF REVENUE

Revenues are forwarded to Atlantic City.

## TABLE 17
## SALES AND USE TAX RATES: COMPARISON WITH OTHER STATES

| *State* | *Year of Adoption* | *Rate* |
|---|---|---|
| Connecticut | 1947 | 7-1/2% |
| Maryland | 1947 | 5% |
| Massachusetts | 1966 | 5% |
| New Jersey | 1966 | 5% |
| New York | 1965 | 4%—State; 4¢—Local[1] |
| Ohio | 1934 | 5%—State; 0.5¢—Local[2] |
| Pennsylvania | 1953 | 6% |

[1] The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.

[2] The law authorizes counties to levy a 1/2% local sales tax. Five counties have done so, bringing their State-local rates to 4-1/2%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

## TABLE 18
## SALES AND USE TAX EXEMPTIONS COMPARISON WITH OTHER STATES

| Item | Conn. | Md. | Mass. | N.J. | N.Y. | Ohio | Pa. |
|---|---|---|---|---|---|---|---|
| Beer On-Premises | T | T | T | T[3] | T | T[5] | T |
| Beer Off-Premises | T | T | T | T[3] | T | T[5] | T |
| Cigarettes | T | E | E | E | T | T | E |
| Clothing | T[1] | T | E[2] | E | T | T | E |
| Food Off-Premises | E | E | E | E[6] | E | E | E |
| Liquor On-Premises | T | T | T | T[3] | T | T | T |
| Liquor Off-Premises | T | T | T | T[3] | T | T | T |
| Manufacturing Equipment | E | E | E | E | E[4] | E | E |
| Motor Fuels | E | E | E | E | T | E | E |

(T—Taxable; E—Exempt.)

[1] Children under 10—exempt.

[2] Up to $175.

[3] Effective Aug. 1, 1980 sales of alcoholic beverages except draught beer sold by the barrel, are taxed separately at the wholesale price at 6.5% (C. 62, P.L., 1980).

[4] Taxable in New York City.

[5] 3.2% beer—exempt.

[6] Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

# SANITARY LANDFILL TAX

**Citation:** Sanitary Landfill Facility Closure and Contingency Fund Act; N.J.S.A. 13:1E-100 et seq.

## DESCRIPTION

The Landfill Closure and Contingency Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Act also requires the sanitary landfill facility owner or operator to establish an escrow account, administered by the New Jersey Department of Environmental Protection, and to deposit into the account $0.30 per cubic yard of solids and $0.004 per gallon of liquids for all solid waste accepted for disposal on and after January 1, 1982.

## HISTORY

The Sanitary Landfill Facility Closure and Contingency Fund Act (C. 306, P.L. 1981) was signed into law on November 25, 1981 and became effective January 1, 1982.

## RATE OF TAX

The tax rate is $0.15 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.002 per gallon.

## COLLECTIONS

| *Fiscal Year* | |
|---|---|
| 1982 | $2,225,799 |

## DISPOSITION OF REVENUES

All tax revenues are credited to the Sanitary Landfill Facility Contingency Fund, administered by the New Jersey Department of Environmental Protection, established to insure the proper closure and operation of sanitary landfill facilities in this State.

# SAVINGS INSTITUTION TAX

**Citation:** The Savings Institution Tax Act: N.J.S.A. 54:10D—1 *et seq.*

## DESCRIPTION

Savings institution Tax is applicable to every savings institution doing a financial business in New Jersey. The Act defines "Savings Institution" as any state or federally chartered building and loan association, savings and loan association or savings bank. The tax is based upon net income as of the close of the preceding tax year, but in no event less than $50 for savings institutions with assets under one million and no less than $250 for savings institutions with assets of one million or more.

## HISTORY

Chapter 160, P.L. 1979 reduced the rate from 5% to 3% effective January 1, 1980.

## EXCLUSIONS FROM TAX

(1) 100 % of dividends of an owned and qualified subsidiary and

(2) 50% of other dividends included in taxable income for federal tax purposes.

## RATE OF TAX

3% of net income.

Minimum tax is $50 for associations with assets of less than $1 million and $250 for associations with assets of $1 million or more.

## PREPAYMENT

In addition to the tax due, for accounting periods ending April, 1980 and thereafter, an 80% prepayment of tax for the following year must also be made. Credit against the current year's tax liability for such prepayment is allowed.

## COLLECTIONS

*Fiscal Year*

| | | | |
|---|---|---|---|
| 1974 | $2,719,689 | 1978 | $4,064,465 |
| 1975 | 2,328,395 | 1979 | 4,293,214 |
| 1976 | 2,203,543 | 1980 | 3,954,792 |
| 1977 | 2,974,894 | 1981 | 108,299 |
| 1982 | 128,190 | | |

## DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

## TABLE 19
## STATE TAXES ON BANKS AND FINANCIAL INSTITUTIONS: COMPARISON WITH OTHER STATES

| State | Rate | Basis of Tax |
|---|---|---|
| Pennsylvania | 15 mills per $1 | On actual value of capital stock of national & State banks and savings institutions. |
| | 11-1/2% | On net earnings or income of mutual corporations (savings institutions without capital stock), building & loan assns., Federal & State savings & loan associations. |
| | 1% | On gross receipts of private bankers. |
| Massachusetts | 12.54% (maximum established by State Tax Commission) | Net income of national banks, trust companies & Morris Plan banks. |
| New York | 12% | Net income of State banks, savings and loan associations, trust companies, domestic financial corporations, national banks and production credit associations. |
| Maryland | 7% | Net income of financial institutions except savings banks; building & savings and loan associations. |
| | 3/4% of 1% | Net earnings over $100,000 of savings banks; building, savings and loan associations. |
| Connecticut | 10% | Net income of national and State banks, mutual savings banks, savings & loan and building & loan associations. Mutual trust investment companies & Savings bank investment companies are exempt. |
| Ohio | 1-1/2 mills per $1 | Shares or capital employed or ownership interest in capital employed as the case may be, is assessed at the book value thereof on banks and financial institutions. |
| New Jersey[1] | 1-1/2% | On allocated net worth; Financial Business such as personal finance or small loan finance in competition with national banks. |
| | 5% | On net income of savings banks and savings and loan and building and loan associations. |

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[1] Chapters 170 and 171, P.L. 1975 subjected Banks and Financial Corporations to the Corporation Business Tax Law which taxes net worth at 2 mills and net income at 9%.

# SPILL COMPENSATION AND CONTROL TAX

Citation: The Spill Compensation and Control Act:
N.J.S.A. 58:10-23.11, et seq.

## DESCRIPTION

The Spill Compensation and Control Tax is imposed upon the New Jersey transfer of hazardous substances, (as determined by the New Jersey Department of Environmental Protection).

The Tax is payable by:

(a) The operator or owner of the receiving major facility or vessel on a transfer of a hazardous substance from a major facility or vessel; or

(b) The operator or owner of the transfering major facility on a transfer of a previously untaxed nonpetroleum hazardous substance to a nonmajor facility; or

(c) The owner of a hazardous substance transferred to a public storage terminal from a major facility or vessel.

## HISTORY

Spill Compensation and Control Act (C. 141, P.L. 1976) became effective April 1, 1977. Effective April 1, 1980, an alternate tax rate was established on transfers of nonpetroleum hazardous substances. (C. 346, P.L. 1979). The tax base was significantly expanded effective April 1, 1980 (C.73, P.L. 1980).

## RATE OF TAX

(1) Nonpetroleum hazardous substances—greater of $0.01 per barrel or 0.4% of fair market value;

(2) Petroleum products—$0.01 per barrel; and

(3) Precious metals—$0.01 per barrel.

## COLLECTIONS

*Fiscal Year*

| | | | |
|---|---|---|---|
| 1978 | $6,429,830 | 1980 | $ 6,850,324 |
| 1989 | 6,402,848 | 1981 | 12,788,846 |
| 1982 | 15,346,938 | | |

## DISPOSITION OF REVENUES

The proceeds constitute a fund (New Jersey Spill Compensation Fund) to insure compensation for cleanup costs and damage associated with the discharge of petroleum products and other hazardous substances.

# STATE RECYCLING TAX

**Citation:** Recycling Act; N.J.S.A. 13:1E-92 et seq.

## DESCRIPTION

The Solid Waste Recycling Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Solid Waste Recycling Tax terminates on December 31, 1986.

## HISTORY

The Recycling Act (C. 278, P.L. 1981) was signed into law on September 9, 1981 and became effective January 1, 1982.

### RATE OF TAX

The tax rate is $0.12 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.0006 per gallon. Solid waste accepted on or after January 1, 1986 will be taxed at the rate of $0.06 per cubic yard and $0.0003 per gallon.

### COLLECTIONS

| *Fiscal Year* | |
|---|---|
| 1982 | $1,860,051 |

### DISPOSITION OF REVENUES

The proceeds constitute a fund, the State Recycling Fund, jointly administered by the New Jersey Department of Energy and the New Jersey Department of Environmental Protection, to provide for a comprehensive recycling plan and program in this State.

## TRANSFER INHERITANCE AND ESTATE TAX

**Citation:** The Transfer Inheritance Tax Act; N.J.S.A. 54:33—1 *et seq.* and The New Jersey Estate Tax Act: N.J.S.A. 54:38—1 *et seq.*

### DESCRIPTION

Transfer Inheritance Tax applies to the transfer of all personal property and New Jersey real property having a value of $500.00 or more in estates of resident decedents and of real property and tangible personal property of non-resident decedents located within the State of New Jersey.

An estate tax in addition to the Transfer Inheritance Tax is designed to absorb any portion of the credit allowed under the Federal Estate Tax statutes which is not fully taken up by the taxes paid under the Transfer Inheritance Tax of this State and all other states.

Transfer Inheritance Tax is non-recurring at rates based upon the relationship of the ultimate beneficiaries to the decedent and the amount received by each. The due date of the tax is the date of death.

Due to the multiplicity and complexity of laws dealing with distribution of estates it is difficult for the taxpayer to predetermine the exact tax liability. The Division therefore, determines the tax liability and bills the taxpayer. This is usually a one-time operation with a relatively low percentage of the files being reopened at a later date. Statutes require, however, that all records be retained for 15 years.

## HISTORY

New Jersey first imposed an Inheritance Tax in 1892 at a rate of 5% on property transferred from a decedent to a beneficiary.

In 1909, legislation was enacted which formed the basis of present Inheritance Tax (N.J.S.A. 54:33 and 54:38).

## EXEMPTIONS

(1) All transfers under $500;

(2) Family transfers of $5,000 or less to each parent, grandparent, spouse, child, mutually acknowledged child, stepchild or the issue of a child or adopted child. Dower and curtesy are exempt; on July 1, 1978 exemption increased to $15,000 in estates of decedents dying on or after that date.

(3) Life Insurance proceeds paid to named beneficiary;

(4) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;

(5) Transfers for public purposes made to New Jersey or any political subdivision thereof;

(6) Federal civil service retirement benefits payable to a beneficiary other than the estate;

(7) Annuities payable to survivors of military retirees.

(8) Qualified employment annuities paid to a surviving spouse.

## RATE OF TAX

Applicable to estates of
decedents dying on or after
July 1, 1963

| First $5,000.00 Exempt | Class A | Class B | | Class C | Class D | Class E |
|---|---|---|---|---|---|---|
| Next $10,000.00 | 1% | ELIMINATED | | If less than $500.00; no tax, If $500.00 or more; no exemptions | | EXEMPT |
| " 35,000.00 | 2% | | | | | |
| " 50,000.00 | 3% | | | | | |
| " 50,000.00 | 4% | | | | | |
| " 50,000.00 | 5% | | | | | |
| " 100,000.00 | 6% | | | | | |
| " 200,000.00 | 7% | | | | | |
| " 200,000.00 | 8% | | | | | |
| " 200,000.00 | 9% | | On any amount | | | |
| " 200,000.00 | 10% | | Up to $ 700,000.00 | 11% | 15% | |
| " 300,000.00 | 11% | | Next 200,000.00 | 11% | 16% | |
| " 300,000.00 | 12% | | " 200,000.00 | 11% | 16% | |
| " 500,000.00 | 13% | | " 300,000.00 | 13% | 16% | |
| " 500,000.00 | 14% | | " 300,000.00 | 14% | 16% | |
| " 500,000.00 | 15% | | Over 1,700,000.00 | 16% | 16% | |
| Over 3,200,000.00 | 16% | | | | | |

Applicable to estates of
decedents dying on or after
July 1, 1978

| First $15,000.00 Exempt | Class A | Class B | | Class C | Class D | Class E |
|---|---|---|---|---|---|---|
| Next $35,000.00 | 2% | ELIMINATED | | If less than $500.00; no tax, If $500.00 or more; no exemptions | | EXEMPT |
| " 50,000.00 | 3% | | | | | |
| " 50,000.00 | 4% | | | | | |
| " 50,000.00 | 5% | | | | | |
| " 100,000.00 | 6% | | | | | |
| " 200,000.00 | 7% | | | | | |
| " 200,000.00 | 8% | | | | | |
| " 200,000.00 | 9% | | On any amount | | | |
| " 200,000.00 | 10% | | Up to $700,000.00 | 11% | 15% | |
| " 300,000.00 | 11% | | Next 200,000.00 | 11% | 16% | |
| " 300,000.00 | 12% | | " 200,000.00 | 11% | 16% | |
| " 500,000.00 | 13% | | " 300,000.00 | 13% | 16% | |
| " 500,000.00 | 14% | | " 300,000.00 | 14% | 16% | |
| " 500,000.00 | 15% | | Over 1,700,000.00 | 16% | 16% | |
| Over 3,200,000.00 | 16% | | | | | |

## Beneficiary Classes

| | |
|---|---|
| CLASS A | Father, mother, grandparents, wife, husband, child or children of decedent, adopted child or children, issue of any child* or legally adopted child of a decedent, mutually acknowledged child and stepchild. |
| CLASS B | This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963. |
| CLASS C | Brother or sister of decedent; wife or widow of a son of decedent, or husband or widower of a daughter. |
| CLASS D | Every other transferee, distributee or beneficiary. |
| CLASS E | State of New Jersey, municipal corporation within the State of New Jersey, or other political subdivision thereof; proceeds of life insurance transferred to trustees and beneficiaries of trust deeds or agreements; proceeds of life insurance payable to any beneficiary other than the estate of the decedent or his executor or administrator; transfer, surrender or exercise of any right to change the beneficiary of insurance; soldiers' benefits from federal government; and property passing to, for the use of or in trust for any educational institution, church, hospital, orphan asylum, public library or Bible and tract society or to, for the use of or in trust for any institution or organization organized and operated exclusively for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which inures to the benefit of any private stockholder or other individual or corporation provided that this exemption shall not extend to transfers of property to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal and like exemption on transfers of property for the benefit of such institutions and organizations of this state. |

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*The phrase "issue of any child" has been construed in Palmer vs. Kingsley, 27 N.J. 425, to include the legally adopted children of a child of a decedent.

### Exemptions

| | |
|---|---|
| CLASS A | $15,000.00 to each in class. |
| CLASS B | Eliminated |
| CLASS C | If less than $500.00, no tax; if $500.00, or more, no exemption. |
| CLASS D | |
| CLASS E | Entirely exempt. |

**Note:** The Class A exemption of $15,000.00 applies to estates of decedents dying on or after July 1, 1978. Exemption for decedents dying prior to July 1, 1978 is $5,000.00.

In general, tax rates are the same for non-resident and resident decedents.

## COLLECTIONS

*Fiscal Year*

| | | | |
|---|---|---|---|
| 1973 | $75,425,969 | 1978 | $ 96,056,901 |
| 1974 | 87,159,676 | 1979 | 100,435,754 |
| 1975 | 81,359,747 | 1980 | 111,646,287 |
| 1976 | 79,933,845 | 1981 | 122,318,134 |
| 1977 | 85,497,185 | 1982 | 124,938,624 |

## DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

### TABLE 20
### TRANSFER INHERITANCE AND ESTATE TAX: COMPARISON WITH OTHER STATES

| | |
|---|---|
| New Jersey | Rates range from 2% to 16% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary. |
| Connecticut | Rates range from 2% to 14% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary. |
| Maryland: | This state has two classes of rates. Class I which involves relationship of the beneficiary, the rate of tax is 1% on the entire share, and Class 2, all others, the rate of tax is 10% on the entire share. |
| New York: | Rates range from 2% to 21% on the net estate of the decedent. |
| Ohio: | Rates range from 2% to 7% on the estate of the decedent. |
| Pennsylvania: | This state has two classed of rates. On Class A, which involves relationship of the beneficiary, the rate of tax is 6%, and on Class B, all others, the rate of tax is 15%. |

Each of these states has an estate tax to absorb the maximum credit allowed against the Federal Estate Tax.

# REVENUE SHARING, PROPERTY TAX AND VETERAN DEDUCTIONS AND HOMESTEAD REBATE DISTRIBUTIONS

## 1982

# TABLE 21
# STATE REVENUE SHARING DISTRIBUTION—1982

| COUNTIES | Municipalities Share of $50 million | *Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Number | Amount | |
| Atlantic | $ 1,205,702 | $ 1,625,414 | $ 593,100 | $ 2,218,514 | $ 3,424,216 | 40,947 | $ 7,731,166 | $11,155,382 |
| Bergen | 6,062,690 | 4,724,708 | 3,089,600 | 7,814,308 | 13,876,998 | 189,967 | 36,745,830 | 50,622,828 |
| Burlington | 2,226,437 | 1,544,896 | 1,292,436 | 2,837,332 | 5,103,769 | 79,300 | 14,943,988 | 20,047,757 |
| Camden | 3,277,542 | 3,503,704 | 1,565,850 | 5,069,554 | 8,347,096 | 107,181 | 21,320,290 | 29,667,386 |
| Cape May | 401,856 | 1,031,371 | 304,850 | 1,336,221 | 1,738,077 | 20,518 | 3,803,149 | 5,541,226 |
| Cumberland | 875,002 | 1,137,826 | 335,750 | 1,473,576 | 2,348,578 | 26,280 | 4,984,638 | 7,333,216 |
| Essex | 6,234,664 | 2,941,431 | 1,501,200 | 4,442,631 | 10,677,295 | 113,200 | 23,379,412 | 34,056,707 |
| Gloucester | 1,249,184 | 1,282,154 | 714,903 | 1,997,057 | 3,246,241 | 46,831 | 8,787,886 | 12,034,127 |
| Hudson | 4,086,579 | 2,187,874 | 692,900 | 2,880,774 | 6,967,353 | 53,624 | 11,411,752 | 18,379,105 |
| Hunterdon | 476,079 | 455,890 | 288,000 | 743,890 | 1,219,969 | 21,292 | 3,954,945 | 5,174,914 |
| Mercer | 2,164,332 | 1,867,659 | 932,000 | 2,799,659 | 4,963,991 | 64,488 | 12,887,347 | 17,851,338 |
| Middlesex | 4,128,241 | 3,058,763 | 2,141,250 | 5,200,013 | 9,328,254 | 127,129 | 24,010,645 | 33,338,899 |
| Monmouth | 3,250,643 | 2,229,312 | 1,619,700 | 3,849,012 | 7,099,655 | 110,954 | 21,583,022 | 28,682,677 |
| Morris | 2,741,498 | 1,394,380 | 1,337,850 | 2,732,230 | 5,473,728 | 94,287 | 17,386,839 | 22,860,567 |
| Ocean | 1,779,383 | 4,066,020 | 1,424,650 | 5,490,670 | 7,270,053 | 103,313 | 20,431,632 | 27,701,685 |
| Passaic | 3,176,387 | 2,642,736 | 1,118,050 | 3,760,786 | 6,937,173 | 77,000 | 15,018,986 | 21,956,159 |
| Salem | 420,765 | 474,187 | 214,866 | 689,054 | 1,109,819 | 14,325 | 2,641,822 | 3,751,641 |
| Somerset | 1,397,597 | 870,953 | 716,100 | 1,587,053 | 2,984,650 | 47,479 | 9,010,648 | 11,995,298 |
| Sussex | 589,132 | 585,975 | 389,642 | 975,316 | 1,564,748 | 28,810 | 5,518,659 | 7,083,407 |
| Union | 3,711,251 | 2,929,465 | 1,630,550 | 4,560,015 | 8,271,266 | 106,016 | 20,748,105 | 29,019,371 |
| Warren | 505,036 | 637,703 | 287,550 | 925,253 | 1,430,289 | 19,266 | 3,608,938 | 5,039,227 |
| Totals | $50,000,000 | $41,192,421 | $22,190,797 | $63,383,218 | $113,383,218 | 1,492,207 | $289,909,699 | $403,292,917 |

Difference in totals due to rounding.

*Property Tax Deductions Include Three Categories—Citizens 65 or More; Citizens Less Than 65 Who Are Permanently And Totally Disabled, And Citizens Who Are Surviving Spouses In Certain Cases.

## STATE REVENUE SHARING DISTRIBUTION—1982

| ATLANTIC COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Number | Amount | |
| Absecon City | $ 44,797 | $ 50,394 | $ 32,700 | $ 83,094 | $ 127,891 | 1,915 | $ 363,317 | $ 491,208 |
| Atlantic City | 274,915 | 315,675 | 60,500 | 376,175 | 651,090 | 4,000 | 744,207 | 1,395,297 |
| Brigantine City | 49,988 | 77,096 | 33,450 | 110,546 | 160,534 | 2,000 | 378,032 | 538,566 |
| Buena Bor. | 23,393 | 47,725 | 11,000 | 58,725 | 82,118 | 920 | 170,307 | 252,425 |
| Buena Vista Twp. | 32,494 | 62,819 | 15,850 | 78,669 | 111,163 | 1,590 | 283,479 | 394,642 |
| Corbin City | 1,753 | 6,204 | 1,350 | 7,554 | 9,307 | 93 | 15,952 | 25,259 |
| Egg Harbor City | 30,134 | 51,226 | 16,300 | 67,526 | 97,660 | 997 | 191,835 | 289,495 |
| Egg Harbor Twp. | 85,481 | 74,249 | 47,950 | 122,199 | 207,680 | 3,957 | 697,336 | 905,016 |
| Estell Manor City | 3,910 | 9,406 | 3,950 | 13,356 | 17,266 | 249 | 45,200 | 62,466 |
| Folsom Bor. | 13,651 | 11,500 | 8,050 | 19,550 | 33,201 | 517 | 93,722 | 126,923 |
| Galloway Twp. | 66,032 | 82,175 | 39,200 | 121,375 | 187,407 | 2,907 | 526,933 | 714,340 |
| Hamilton Twp. | 52,313 | 97,414 | 30,400 | 127,814 | 180,127 | 2,475 | 450,587 | 630,714 |
| Hammonton Town | 83,661 | 135,408 | 36,750 | 172,158 | 255,819 | 2,814 | 538,429 | 794,248 |
| Linwood City | 43,415 | 35,650 | 30,900 | 66,550 | 109,965 | 1,738 | 331,786 | 441,751 |
| Longport Bor. | 8,090 | 16,825 | 7,200 | 24,025 | 32,115 | 468 | 90,740 | 122,855 |
| Margate City | 70,246 | 80,275 | 46,800 | 127,075 | 197,321 | 2,750 | 525,429 | 722,750 |
| Mullica Twp. | 24,236 | 40,800 | 14,850 | 55,650 | 79,886 | 1,221 | 228,953 | 308,839 |
| Northfield City | 60,133 | 52,319 | 44,600 | 96,919 | 157,052 | 2,238 | 436,721 | 593,773 |
| Pleasantville City | 95,829 | 147,658 | 37,550 | 185,208 | 281,037 | 2,775 | 590,802 | 871,839 |
| Port Republic City | 4,382 | 8,550 | 3,900 | 12,450 | 16,832 | 242 | 43,676 | 60,508 |
| Somers Point City | 59,999 | 104,450 | 31,500 | 135,950 | 195,949 | 2,266 | 448,801 | 644,750 |
| Ventnor City | 69,673 | 100,590 | 33,850 | 134,440 | 204,113 | 2,489 | 477,641 | 681,754 |
| Weymouth Twp. | 7,180 | 17,006 | 4,500 | 21,506 | 28,686 | 328 | 57,280 | 85,966 |
| Totals | $1,205,702 | $1,625,414 | $593,100 | $2,218,514 | $3,424,216 | 40,947 | $7,731,166 | $11,155,382 |

Difference in Totals Due to Rounding

| BERGEN COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Number | Amount | |
| Allendale Bor. | $ 43,212 | $ 15,083 | $ 20,700 | $ 35,783 | $ 78,995 | 1,523 | $ 290,207 | $ 369,202 |
| Alpine Bor | 9,438 | 4,275 | 4,150 | 8,425 | 17,863 | 380 | 67,482 | 85,345 |
| Bergenfield Bor. | 196,883 | 132,640 | 109,500 | 242,140 | 439,023 | 6,154 | 1,233,535 | 1,672,558 |
| Bogota Bor. | 61,212 | 56,843 | 30,100 | 86,943 | 148,155 | 1,809 | 356,414 | 504,569 |
| Carlstadt Bor. | 46,179 | 57,775 | 21,450 | 79,225 | 125,404 | 1,248 | 224,492 | 349,896 |
| Cliffside Park Bor. | 131,087 | 132,123 | 49,300 | 181,423 | 312,510 | 4,010 | 767,930 | 1,080,440 |
| Closter Bor. | 58,718 | 33,700 | 40,100 | 73,800 | 132,518 | 2,235 | 437,716 | 570,234 |
| Cresskill Bor. | 55,785 | 42,850 | 38,850 | 81,700 | 137,485 | 2,075 | 407,495 | 544,980 |
| Demarest Bor. | 34,988 | 11,100 | 20,650 | 31,750 | 66,738 | 1,386 | 271,337 | 338,075 |
| Dumont Bor. | 137,828 | 124,336 | 82,000 | 206,336 | 344,164 | 4,496 | 897,152 | 1,241,316 |
| East Rutherford Bor. | 58,886 | 73,725 | 21,250 | 94,975 | 153,861 | 1,231 | 220,739 | 374,600 |
| Edgewater Bor. | 34,651 | 27,450 | 8,800 | 36,250 | 70,901 | 585 | 109,568 | 180,469 |
| Elmwood Park Bor. | 140,997 | 184,200 | 69,100 | 253,300 | 394,297 | 4,071 | 778,595 | 1,172,892 |
| Emerson Bor. | 57,471 | 33,013 | 39,200 | 72,213 | 129,684 | 2,001 | 383,493 | 513,177 |
| Englewood City | 163,547 | 118,750 | 47,900 | 166,650 | 330,197 | 3,987 | 840,136 | 1,170,333 |
| Englewood Cliffs Bor. | 40,044 | 11,325 | 20,050 | 31,375 | 71,419 | 1,505 | 266,154 | 337,573 |
| Fair Lawn Bor. | 254,387 | 256,540 | 162,100 | 418,640 | 673,027 | 9,126 | 1,749,551 | 2,422,578 |
| Fairview Bor. | 72,841 | 115,040 | 22,500 | 137,540 | 210,381 | 1,580 | 314,125 | 524,506 |
| Fort Lee Bor. | 210,534 | 130,928 | 40,100 | 171,028 | 381,562 | 4,968 | 947,496 | 1,329,058 |
| Franklin Lakes Bor. | 53,493 | 20,025 | 33,850 | 53,875 | 107,368 | 2,336 | 419,560 | 526,928 |
| Garfield City | 211,546 | 331,725 | 59,600 | 391,325 | 602,871 | 4,448 | 883,461 | 1,486,332 |
| Glen Rock Bor. | 87,975 | 35,900 | 56,450 | 92,350 | 180,325 | 3,437 | 673,690 | 854,015 |
| Hackensack City | 247,949 | 181,443 | 50,200 | 231,643 | 479,592 | 4,338 | 892,949 | 1,372,541 |
| Harrington Park Bor. | 33,539 | 9,372 | 20,050 | 29,422 | 62,961 | 1,271 | 243,414 | 306,375 |
| Hasbrouck Heights Bor. | 91,548 | 83,694 | 54,250 | 137,944 | 229,492 | 3,009 | 581,162 | 810,654 |
| Haworth Bor. | 25,415 | 9,400 | 15,600 | 25,000 | 50,415 | 1,012 | 196,216 | 246,631 |
| Hillsdale Bor. | 81,032 | 42,854 | 52,550 | 95,404 | 176,436 | 2,903 | 564,623 | 741,059 |
| Hohokus Bor. | 29,494 | 5,150 | 22,150 | 27,300 | 56,794 | 1,208 | 226,400 | 283,194 |
| Leonia Bor. | 60,032 | 26,868 | 25,150 | 52,018 | 112,050 | 1,785 | 365,154 | 477,204 |
| Little Ferry Bor. | 64,886 | 52,175 | 26,750 | 78,925 | 143,811 | 1,627 | 316,227 | 460,038 |
| Lodi Bor. | 177,030 | 222,943 | 62,150 | 285,093 | 462,123 | 3,598 | 723,685 | 1,185,808 |
| Lyndhurst Twp. | 154,985 | 177,369 | 77,300 | 254,669 | 409,654 | 4,386 | 830,453 | 1,240,109 |
| Mahwah Twp. | 81,099 | 38,917 | 39,000 | 77,917 | 159,016 | 2,824 | 513,037 | 672,053 |
| Maywood Bor. | 74,594 | 61,022 | 44,700 | 105,722 | 180,316 | 2,494 | 487,594 | 667,910 |
| Midland Park Bor. | 55,954 | 43,325 | 34,400 | 75,725 | 131,679 | 1,874 | 364,218 | 495,897 |
| Montvale Bor. | 51,639 | 11,500 | 28,700 | 40,200 | 91,839 | 1,724 | 313,498 | 405,337 |
| Moonachie Bor. | 20,561 | 21,675 | 9,050 | 30,725 | 51,286 | 471 | 80,720 | 132,006 |
| New Milford Bor. | 129,975 | 89,988 | 77,850 | 167,838 | 297,813 | 3,802 | 747,409 | 1,045,222 |
| North Arlington Bor. | 122,458 | 146,575 | 54,900 | 201,475 | 323,933 | 3,341 | 652,468 | 976,401 |

| BERGEN COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE |  | Grand Total |
|---|---|---|---|---|---|---|---|---|
|  |  |  |  |  |  | Number | Amount |  |
| Northvale Bor. | 36,404 | 30,925 | 20,150 | 51,075 | 87,479 | 1,211 | 231,859 | 319,338 |
| Norwood Bor. | 30,673 | 23,875 | 18,650 | 42,525 | 73,198 | 1,149 | 219,043 | 292,241 |
| Oakland Bor. | 102,065 | 35,208 | 58,100 | 93,308 | 195,373 | 3,514 | 668,962 | 864,335 |
| Old Tappan Bor. | 27,640 | 9,049 | 16,700 | 25,749 | 53,389 | 1,070 | 201,191 | 254,580 |
| Oradell Bor. | 59,763 | 33,758 | 41,600 | 75,358 | 135,121 | 2,440 | 460,260 | 595,381 |
| Palisades Park Bor. | 91,077 | 78,150 | 29,900 | 108,050 | 199,127 | 2,097 | 414,655 | 613,782 |
| Paramus Bor. | 194,760 | 95,325 | 141,800 | 237,125 | 431,885 | 6,840 | 1,250,629 | 1,682,514 |
| Park Ridge Bor. | 61,684 | 36,850 | 34,100 | 70,950 | 132,634 | 2,100 | 408,425 | 541,059 |
| Ramsey Bor. | 88,043 | 30,069 | 48,750 | 78,819 | 166,862 | 3,204 | 608,922 | 775,784 |
| Ridgefield Bor. | ........ | 76,000 | 33,900 | 109,900 | 109,900 | 2,079 | 320,304 | 430,204 |
| Ridgefield Park Twp. | 94,751 | 69,199 | 39,650 | 108,849 | 203,600 | 2,423 | 485,155 | 688,755 |
| Ridgewood Village | 185,355 | 64,387 | 94,400 | 158,787 | 344,142 | 6,368 | 1,260,794 | 1,604,936 |
| Riveredge Bor. | 85,549 | 66,034 | 58,100 | 124,134 | 209,683 | 2,940 | 577,282 | 786,965 |
| Rivervale Twp. | 61,751 | 25,950 | 42,100 | 68,050 | 129,801 | 2,570 | 489,108 | 618,909 |
| Rochelle Park Twp. | 42,808 | 59,526 | 29,350 | 88,876 | 131,684 | 1,581 | 294,295 | 425,979 |
| Rockleigh Bor. | ........ | 1,125 | 750 | 1,875 | 1,875 | 38 | 6,308 | 8,183 |
| Rutherford Bor. | 139,244 | 114,662 | 66,800 | 181,462 | 320,706 | 3,998 | 796,875 | 1,117,581 |
| Saddle Brook Twp. | 110,323 | 109,465 | 73,700 | 183,165 | 293,488 | 3,500 | 647,057 | 940,545 |
| Saddle River Bor. | 16,550 | 3,859 | 10,150 | 14,009 | 30,559 | 766 | 135,865 | 166,424 |
| South Hackensack Twp. | 16,550 | 25,525 | 7,050 | 32,575 | 49,125 | 430 | 81,765 | 130,890 |
| Teaneck Twp. | 285,027 | 153,208 | 141,500 | 294,708 | 579,735 | 9,818 | 2,041,165 | 2,620,900 |
| Tenafly Bor. | 97,144 | 43,600 | 53,650 | 97,250 | 194,394 | 3,651 | 723,897 | 918,291 |
| Teterboro Bor. | ........ | ........ | ........ | ........ | ........ | ........ | ........ | ........ |
| Upper Saddle River Bor. | 55,044 | 11,889 | 31,450 | 43,339 | 98,383 | 2,087 | 379,984 | 478,367 |
| Waldwick Bor. | 86,155 | 52,580 | 55,300 | 107,880 | 194,035 | 2,897 | 566,789 | 760,824 |
| Wallington Bor. | 73,583 | 115,545 | 30,250 | 145,795 | 219,378 | 1,830 | 351,066 | 570,444 |
| Washington Twp. | 73,448 | 27,675 | 47,000 | 74,675 | 148,123 | 2,699 | 515,491 | 663,614 |
| Westwood Bor. | 77,021 | 35,275 | 41,950 | 77,225 | 154,246 | 2,471 | 479,171 | 633,417 |
| Woodcliff Lake Bor. | 37,988 | 8,150 | 22,050 | 30,200 | 68,168 | 1,477 | 281,150 | 349,338 |
| Wood-Ridge Bor. | 57,167 | 73,227 | 37,150 | 110,377 | 167,544 | 2,102 | 390,838 | 558,382 |
| Wyckoff Twp. | 111,233 | 41,003 | 73,150 | 114,153 | 225,386 | 4,357 | 817,971 | 1,043,357 |
| Totals | $6,062,690 | $4,724,708 | $3,089,600 | $7,814,308 | $13,876,998 | 189,967 | $36,745,830 | $50,622,828 |

Difference in Totals Due to Rounding

| BURLINGTON COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE |  | Grand Total |
|---|---|---|---|---|---|---|---|---|
|  |  |  |  |  |  | Number | Amount |  |
| Bass River Twp. .............. | $ 6,168 | $ 17,700 | $ 6,100 | $ 23,800 | $ 29,968 | 355 | $ 69,134 | $ 99,102 |
| Beverly City ...................... | 22,112 | 28,232 | 10,050 | 38,282 | 60,394 | 635 | 124,120 | 184,514 |
| Bordentown City .............. | 30,741 | 31,662 | 12,250 | 43,912 | 74,653 | 912 | 180,662 | 255,315 |
| Bordentown Twp. ............ | 52,886 | 36,091 | 34,950 | 71,041 | 123,927 | 1,618 | 317,951 | 441,878 |
| Burlington City ................ | 77,998 | 122,775 | 36,050 | 158,825 | 236,823 | 2,253 | 307,984 | 544,807 |
| Burlington Twp. ............... | 84,266 | 44,525 | 44,150 | 88,675 | 172,943 | 2,323 | 427,946 | 600,889 |
| Chesterfield Twp. ............. | 21,842 | 9,900 | 10,050 | 19,950 | 41,792 | 566 | 106,795 | 148,587 |
| Cinnaminson Twp. ........... | 118,413 | 52,591 | 81,800 | 134,391 | 252,804 | 4,252 | 802,874 | 1,055,678 |
| Delanco Twp. .................... | 28,348 | 33,625 | 17,500 | 51,125 | 79,473 | 962 | 193,395 | 272,868 |
| Delran Twp. ....................... | 79,313 | 54,870 | 54,300 | 109,170 | 188,483 | 3,252 | 603,483 | 791,966 |
| Eastampton Twp. ............. | 19,752 | 11,241 | 11,300 | 22,541 | 42,293 | 684 | 132,000 | 174,293 |
| Edgewater Park Twp. ...... | 58,246 | 20,635 | 31,350 | 51,985 | 110,231 | 1,878 | 350,543 | 460,774 |
| Evesham Twp. ................... | 124,170 | 45,586 | 67,900 | 113,486 | 237,656 | 5,431 | 1,004,482 | 1,242,138 |
| Fieldsboro Bor. ................. | 4,180 | 4,311 | 1,900 | 6,211 | 10,391 | 140 | 26,285 | 36,676 |
| Florence Twp. ................... | 60,066 | 110,541 | 40,900 | 151,441 | 211,507 | 2,532 | 481,977 | 693,484 |
| Hainesport Twp. ............... | 20,069 | 29,210 | 14,350 | 43,560 | 63,649 | 864 | 166,021 | 229,670 |
| Lumberton Twp. .............. | 31,381 | 17,825 | 17,350 | 35,175 | 66,556 | 957 | 178,938 | 245,494 |
| Mansfield Twp. ................. | 18,337 | 15,932 | 8,900 | 24,832 | 43,169 | 626 | 118,915 | 162,084 |
| Maple Shade Twp. .......... | 124,143 | 169,820 | 69,125 | 238,945 | 363,088 | 4,120 | 771,020 | 1,134,108 |
| Medford Twp. .................... | 67,819 | 29,712 | 53,850 | 83,562 | 151,381 | 4,247 | 789,255 | 940,636 |
| Medford Lakes Bor. ........ | 33,741 | 11,866 | 19,050 | 30,916 | 64,657 | 1,376 | 260,658 | 325,315 |
| Moorestown Twp. ............ | 106,986 | 70,039 | 61,850 | 131,889 | 238,875 | 4,028 | 778,909 | 1,017,784 |
| Mount Holly Twp. ........... | 89,256 | 58,685 | 42,000 | 100,685 | 189,941 | 2,411 | 474,282 | 664,223 |
| Mount Laurel Twp. .......... | 100,461 | 36,472 | 64,550 | 101,022 | 201,483 | 4,704 | 867,657 | 1,069,140 |
| New Hanover Twp. .......... | 89,829 | 1,812 | 2,750 | 4,562 | 94,391 | 128 | 23,643 | 118,034 |
| North Hanover Twp. ........ | 59,021 | 5,475 | 9,150 | 14,625 | 73,646 | 491 | 85,236 | 158,882 |
| Palmyra Bor. .................... | 48,639 | 52,850 | 33,100 | 85,950 | 134,589 | 1,895 | 368,516 | 503,105 |
| Pemberton Bor. ............... | 9,876 | 5,425 | 3,150 | 8,575 | 18,451 | 216 | 41,423 | 59,874 |
| Pemberton Twp. .............. | 148,817 | 79,370 | 120,900 | 200,270 | 349,087 | 5,380 | 1,000,486 | 1,349,573 |
| Riverside Twp. ................. | 58,751 | 102,175 | 30,450 | 132,625 | 191,376 | 1,970 | 373,090 | 564,466 |
| Riverton Bor. ..................... | 23,022 | 15,800 | 12,850 | 28,650 | 51,672 | 770 | 153,304 | 204,976 |
| Shamong Twp. ................. | 11,258 | 7,500 | 10,300 | 17,800 | 29,058 | 1,056 | 197,002 | 226,060 |
| Southampton Twp. .......... | 42,741 | 114,508 | 45,361 | 159,869 | 202,610 | 2,979 | 588,243 | 790,853 |
| Springfield Twp. .............. | 16,651 | 15,228 | 9,850 | 25,078 | 41,729 | 599 | 110,485 | 152,214 |
| Tabernacle Twp. .............. | 17,022 | 12,806 | 16,800 | 29,605 | 46,627 | 1,567 | 291,000 | 337,627 |
| Washington Twp. ............. | 4,652 | 8,825 | 3,000 | 11,825 | 16,477 | 179 | 33,560 | 50,037 |
| Westampton Twp. ............ | 18,910 | 6,706 | 19,000 | 25,706 | 44,616 | 967 | 184,023 | 228,639 |
| Willingboro Twp. ............ | 309,903 | 46,019 | 157,800 | 203,819 | 513,722 | 9,653 | 1,905,696 | 2,419,418 |
| Woodland Twp. ................. | 14,056 | 5,425 | 4,600 | 10,025 | 24,081 | 238 | 40,069 | 64,150 |
| Wrightstown Bor. ............ | 12,573 | 1,125 | 1,800 | 2,925 | 15,496 | 66 | 12,928 | 28,426 |
| Totals .............. | $2,266,437 | $1,544,896 | $1,292,436 | $2,837,332 | $5,103,769 | 79,300 | $14,943,988 | $20,047,757 |

Difference in Totals Due to Rounding

| CAMDEN COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE Number | HOMESTEAD REBATE Amount | Grand Total |
|---|---|---|---|---|---|---|---|---|
| Audubon Bor. | $ 72,470 | $ 109,395 | $ 43,500 | $ 152,895 | $ 225,365 | 2,644 | $ 554,462 | $ 779,827 |
| Audubon Park Bor. | 9,674 | ........ | ........ | ........ | 9,674 | 476 | 60,217 | 69,891 |
| Barrington Bor. | 59,190 | 57,875 | 35,000 | 92,875 | 152,065 | 1,841 | 377,117 | 529,182 |
| Bellmawr Bor. | 110,323 | 96,300 | 58,800 | 155,100 | 265,423 | 3,562 | 708,051 | 973,474 |
| Berlin Bor. | 37,752 | 35,179 | 22,800 | 57,979 | 95,731 | 1,404 | 276,040 | 371,771 |
| Berlin Twp. | 40,449 | 41,093 | 17,750 | 58,843 | 99,292 | 1,312 | 263,809 | 363,101 |
| Brooklawn Bor. | 19,685 | 32,000 | 9,650 | 41,650 | 61,335 | 577 | 118,355 | 179,690 |
| Camden City | 677,748 | 884,934 | 115,700 | 1,000,634 | 1,678,382 | 12,231 | 2,337,050 | 4,015,432 |
| Cherry Hill Twp. | 455,551 | 198,810 | 271,350 | 470,150 | 925,711 | 17,576 | 3,486,357 | 4,412,086 |
| Chesilhurst Bor. | 9,728 | 10,800 | 3,250 | 14,050 | 23,778 | 322 | 64,924 | 88,702 |
| Clementon Bor. | 35,055 | 44,070 | 16,750 | 60,820 | 95,875 | 1,271 | 263,615 | 359,490 |
| Collingswood Bor. | 117,334 | 125,389 | 50,400 | 175,789 | 293,123 | 3,405 | 705,954 | 999,077 |
| Gibbsboro Bor. | 18,370 | 14,975 | 12,500 | 27,475 | 45,845 | 622 | 122,235 | 168,080 |
| Gloucester City | 102,301 | 176,160 | 43,100 | 219,260 | 321,561 | 2,973 | 575,691 | 897,252 |
| Gloucester Twp. | 245,354 | 215,550 | 147,000 | 362,550 | 607,904 | 10,647 | 2,089,952 | 2,697,856 |
| Haddon Twp. | 121,413 | 146,518 | 70,750 | 217,268 | 338,681 | 4,306 | 884,757 | 1,223,438 |
| Haddonfield Bor. | 87,504 | 67,275 | 53,150 | 120,425 | 207,929 | 3,598 | 744,405 | 952,334 |
| Haddon Heights Bor. | 62,864 | 70,951 | 40,300 | 111,251 | 174,115 | 2,325 | 478,661 | 652,776 |
| Hi-Nella Bor. | 9,472 | 3,150 | 2,900 | 6,050 | 15,522 | 122 | 26,208 | 41,730 |
| Laurel Springs Bor. | 19,820 | 17,775 | 9,450 | 27,225 | 47,045 | 545 | 114,007 | 161,052 |
| Lawnside Bor. | 19,483 | 22,792 | 8,550 | 31,342 | 50,825 | 721 | 148,373 | 199,198 |
| Lindenwold Bor. | 122,559 | 68,125 | 41,000 | 109,125 | 231,684 | 2,690 | 536,776 | 768,460 |
| Magnolia Bor. | 42,201 | 37,377 | 20,350 | 57,727 | 99,928 | 1,184 | 240,740 | 340,668 |
| Merchantville Bor. | 29,190 | 26,089 | 13,100 | 39,189 | 68,379 | 901 | 191,280 | 259,659 |
| Mt. Ephraim Bor. | 37,583 | 87,533 | 25,150 | 112,683 | 150,266 | 1,456 | 300,285 | 450,551 |
| Oaklyn Bor. | 30,977 | 63,352 | 18,400 | 81,752 | 112,729 | 1,163 | 245,889 | 358,618 |
| Pennsauken Twp. | 248,691 | 358,025 | 150,800 | 508,825 | 757,516 | 9,349 | 1,889,403 | 2,646,919 |
| Pine Hill Bor. | 51,619 | 49,053 | 23,200 | 72,253 | 123,872 | 1,727 | 342,023 | 465,895 |
| Pine Valley Bor. | 169 | ........ | ........ | ........ | 169 | 7 | 1,675 | 1,844 |
| Runnemede Bor. | 73,279 | 92,947 | 44,800 | 137,747 | 211,026 | 2,291 | 463,387 | 674,413 |
| Somerdale Bor. | 47,257 | 42,771 | 25,800 | 68,571 | 115,828 | 1,400 | 287,371 | 403,199 |
| Stratford Bor. | 69,335 | 37,703 | 40,650 | 78,353 | 147,688 | 1,948 | 381,443 | 529,131 |
| Tavistock Bor. | 101 | ........ | ........ | ........ | 101 | 2 | 445 | 546 |
| Voorhees Twp. | 49,347 | 29,289 | 35,000 | 64,289 | 113,636 | 2,830 | 535,427 | 649,063 |
| Waterford Twp. | 30,876 | 60,000 | 29,500 | 89,500 | 120,376 | 2,221 | 433,862 | 554,238 |
| Winslow Twp. | 91,717 | 135,536 | 55,650 | 191,186 | 282,903 | 4,789 | 906,072 | 1,188,975 |
| Woodlynne Bor. | 21,101 | 44,914 | 9,800 | 54,714 | 75,815 | 743 | 163,978 | 239,793 |
| Totals | $3,277,542 | $3,503,704 | $1,565,850 | $5,069,554 | $8,347,096 | 107,181 | $21,320,290 | $29,667,386 |

Difference in Totals Due to Rounding

| CAPE MAY COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Number | Amount | |
| Avalon Bor. ........................ | $ 12,708 | $ 21,250 | $ 10,050 | $ 31,300 | $ 44,008 | 665 | $ 122,136 | $ 166,144 |
| Cape May City .................. | 26,797 | 40,247 | 14,850 | 55,097 | 81,894 | 898 | 182,854 | 264,748 |
| Cape May Point Bor. ..... | 1,416 | 7,725 | 2,050 | 9,775 | 11,191 | 115 | 20,568 | 31,759 |
| Dennis Twp. ...................... | 19,045 | 32,760 | 12,950 | 45,710 | 64,755 | 1,013 | 179,278 | 244,033 |
| Lower Twp. ........................ | 76,582 | 370,162 | 71,950 | 442,112 | 518,694 | 5,228 | 985,340 | 1,504,034 |
| Middle Twp. ...................... | 62,999 | 139,026 | 36,200 | 175,226 | 238,225 | 2,646 | 500,605 | 738,830 |
| North Wildwood City ....... | 27,033 | 80,908 | 19,600 | 100,508 | 127,541 | 1,259 | 246,154 | 373,695 |
| Ocean City ......................... | 75,774 | 116,354 | 50,750 | 167,104 | 242,878 | 3,209 | 614,827 | 857,705 |
| Sea Isle City ..................... | 17,696 | 36,213 | 12,050 | 48,263 | 65,959 | 690 | 129,611 | 195,570 |
| Stone Harbor Bor. ........... | 8,292 | 13,641 | 6,300 | 19,941 | 28,233 | 446 | 85,702 | 113,935 |
| Upper Twp. ....................... | ........ | 50,137 | 29,600 | 79,737 | 79,737 | 1,849 | 261,795 | 341,532 |
| West Cape May Bor. ...... | 6,910 | 17,094 | 3,050 | 20,144 | 27,054 | 253 | 47,579 | 74,633 |
| West Wildwood Bor. ....... | 1,753 | 8,550 | 1,800 | 10,350 | 12,103 | 109 | 20,189 | 32,292 |
| Wildwood City .................. | 21,741 | 42,844 | 10,450 | 53,294 | 75,035 | 735 | 144,457 | 219,492 |
| Wildwood Crest Bor. ....... | 24,269 | 39,977 | 19,150 | 59,127 | 83,396 | 1,070 | 202,837 | 286,233 |
| Woodbine Bor. .................. | 18,842 | 14,483 | 4,050 | 18,533 | 37,375 | 333 | 59,221 | 96,596 |
| Totals ............. | $401,856 | $1,031,371 | $304,850 | $1,336,221 | $1,738,077 | 20,518 | $3,803,149 | $5,541,231 |

Difference in Totals Due to Rounding

| CUMBERLAND COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Number | Amount | |
| Bridgeton City .................... | $144,704 | $ 153,719 | $ 41,400 | $ 195,119 | $ 339,823 | 3,147 | $ 574,843 | $ 914,666 |
| Commercial Twp. .............. | 26,224 | 79,263 | 13,700 | 92,963 | 119,187 | 1,083 | 159,444 | 278,631 |
| Deerfield Twp. .................... | 18,269 | 24,760 | 5,850 | 30,610 | 48,879 | 589 | 111,600 | 160,479 |
| Downe Twp. .......................... | 12,168 | 27,013 | 6,750 | 33,763 | 45,931 | 465 | 79,579 | 125,510 |
| Fairfield Twp. ...................... | 36,437 | 42,750 | 11,250 | 54,000 | 90,437 | 1,038 | 189,370 | 279,807 |
| Greenwich Twp. ................ | 6,472 | 9,650 | 2,300 | 11,950 | 18,422 | 242 | 47,810 | 66,232 |
| Hopewell Twp. .................... | 28,112 | 37,130 | 12,950 | 50,080 | 78,192 | 1,089 | 208,703 | 286,895 |
| Lawrence Twp. .................. | 16,516 | 23,930 | 5,100 | 29,030 | 45,546 | 468 | 96,722 | 142,268 |
| Maurice River Twp. ......... | 28,954 | 46,200 | 10,700 | 56,900 | 85,854 | 857 | 153,021 | 238,875 |
| Millville City ........................ | 154,446 | 220,007 | 77,000 | 297,007 | 451,453 | 5,163 | 974,755 | 1,426,208 |
| Shiloh Bor. .......................... | 4,011 | 7,275 | 1,550 | 8,825 | 12,836 | 126 | 22,705 | 35,541 |
| Stow Creek Twp. ............. | 7,685 | 12,225 | 3,250 | 15,475 | 23,160 | 333 | 61,868 | 85,028 |
| Upper Deerfield Twp. ...... | 46,246 | 53,030 | 20,950 | 73,980 | 120,226 | 1,610 | 297,680 | 417,906 |
| Vineland City ...................... | 344,756 | 400,874 | 123,000 | 523,874 | 868,630 | 10,064 | 2,006,540 | 2,875,170 |
| Totals .................. | $875,002 | $1,137,826 | $335,750 | $1,473,576 | $2,348,578 | 26,280 | $4,984,638 | $7,333,216 |

Difference in Totals Due to Rounding

| ESSEX COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Number | Amount | |
| Belleville Town | $ 262,410 | $ 269,071 | $ 96,650 | $ 365,721 | $ 628,131 | 6,213 | $ 1,338,265 | $ 1,966,396 |
| Bloomfield Town | 351,801 | 309,899 | 143,650 | 453,549 | 805,350 | 9,493 | 2,020,971 | 2,826,321 |
| Caldwell Bor. | 58,549 | 26,525 | 20,000 | 46,525 | 105,074 | 1,295 | 269,630 | 374,704 |
| Cedar Grove Twp. | 97,043 | 51,950 | 51,800 | 103,750 | 200,793 | 2,958 | 568,662 | 769,455 |
| East Orange City | 515,010 | 186,160 | 61,100 | 247,260 | 762,270 | 6,087 | 1,433,513 | 2,195,783 |
| Essex Fells Bor. | 17,089 | 2,025 | 7,850 | 9,875 | 26,964 | 647 | 128,145 | 155,109 |
| Fairfield Bor. | 48,740 | 31,150 | 32,250 | 63,400 | 112,140 | 2,009 | 380,935 | 493,075 |
| Glen Ridge Bor. | 57,471 | 21,800 | 29,500 | 51,300 | 108,771 | 2,068 | 450,320 | 559,091 |
| Irvington Town | 393,834 | 207,829 | 63,100 | 270,929 | 664,763 | 6,489 | 1,423,324 | 2,088,087 |
| Livingston Twp. | 207,636 | 82,615 | 126,050 | 208,665 | 416,301 | 7,967 | 1,549,387 | 1,965,688 |
| Maplewood Twp. | 165,064 | 132,928 | 83,750 | 216,678 | 381,742 | 6,074 | 1,304,892 | 1,686,634 |
| Millburn Twp. | 140,997 | 33,111 | 71,700 | 104,811 | 245,808 | 5,421 | 1,065,654 | 1,311,462 |
| Montclair Town | 292,544 | 143,305 | 87,000 | 230,305 | 522,849 | 7,211 | 1,569,235 | 2,092,084 |
| Newark City | 2,514,717 | 822,025 | 168,000 | 990,025 | 3,504,742 | 17,672 | 3,232,682 | 6,737,424 |
| North Caldwell Bor. | 45,774 | 9,125 | 21,400 | 30,525 | 76,299 | 1,479 | 292,130 | 368,429 |
| Nutley Town | 217,377 | 204,003 | 109,800 | 313,803 | 531,180 | 6,721 | 1,405,425 | 1,936,605 |
| Orange City | 224,489 | 86,853 | 25,300 | 112,153 | 336,642 | 2,641 | 598,038 | 934,680 |
| Roseland Bor. | 31,044 | 15,555 | 19,500 | 35,055 | 66,099 | 1,324 | 258,180 | 324,279 |
| South Orange Village | 112,413 | 38,724 | 44,050 | 82,774 | 195,187 | 3,564 | 785,432 | 980,619 |
| Verona Bor. | 103,548 | 69,994 | 55,750 | 125,744 | 229,292 | 3,535 | 733,331 | 962,623 |
| West Caldwell Bor. | 83,122 | 37,209 | 45,150 | 82,359 | 165,481 | 3,122 | 626,691 | 795,172 |
| West Orange Town | 293,993 | 159,574 | 137,850 | 297,424 | 591,417 | 9,190 | 1,944,572 | 2,535,989 |
| Totals | $6,234,664 | $2,941,431 | $1,501,200 | $4,442,631 | $10,677,295 | 113,200 | $23,379,412 | $34,056,705 |

Difference in Totals Due to Rounding

| GLOUCESTER COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Number | Amount | |
| Clayton Bor. .......................... | $ 39,370 | $ 41,525 | $ 17,650 | $ 59,175 | $ 98,545 | 1,378 | $ 267,038 | $ 365,583 |
| Deptford Twp. .......................... | 169,378 | 148,183 | 94,300 | 242,483 | 411,861 | 5,571 | 1,067,207 | 1,479,068 |
| East Greenwich Twp. ........ | 23,662 | 19,350 | 15,750 | 35,100 | 58,762 | 1,079 | 198,893 | 257,655 |
| Elk Twp. .......................... | 19,820 | 29,292 | 9,350 | 38,642 | 58,462 | 706 | 131,089 | 189,551 |
| Franklin Twp. .......................... | 66,066 | 105,419 | 37,500 | 142,919 | 208,985 | 2,976 | 554,591 | 763,576 |
| Glassboro Bor. .......................... | 93,234 | 62,769 | 38,000 | 100,769 | 194,003 | 2,319 | 457,676 | 651,679 |
| Greenwich Twp. .......................... | 39,741 | 58,064 | 28,300 | 86,364 | 126,105 | 1,473 | 246,478 | 372,583 |
| Harrison Twp. .......................... | 19,382 | 18,959 | 11,250 | 30,209 | 49,591 | 826 | 156,615 | 206,206 |
| Logan Twp. .......................... | 12,303 | 24,100 | 11,803 | 35,903 | 48,206 | 958 | 168,016 | 216,222 |
| Mantua Twp. .......................... | 69,504 | 59,748 | 43,850 | 103,598 | 173,102 | 2,300 | 437,572 | 610,674 |
| Monroe Twp. .......................... | 110,829 | 172,816 | 71,550 | 244,366 | 355,195 | 4,964 | 911,609 | 1,266,804 |
| National Park Bor. ............ | 26,325 | 34,998 | 15,500 | 50,498 | 76,823 | 881 | 172,221 | 249,044 |
| Newfield Bor. .......................... | 10,753 | 17,316 | 4,250 | 21,566 | 32,319 | 416 | 81,175 | 113,494 |
| Paulsboro Bor. .......................... | 56,493 | 66,721 | 24,350 | 91,071 | 147,564 | 1,496 | 278,141 | 425,705 |
| Pitman Bor. .......................... | 71,122 | 64,175 | 35,050 | 99,225 | 170,347 | 2,333 | 454,100 | 624,447 |
| South Harrison Twp. ........ | 8,730 | 6,525 | 3,650 | 10,175 | 18,905 | 325 | 59,022 | 77,927 |
| Swedesboro Bor. ................ | 16,213 | 23,685 | 5,050 | 28,735 | 44,948 | 416 | 81,898 | 126,846 |
| Washington Twp. ................ | 121,008 | 67,969 | 98,650 | 166,617 | 287,625 | 7,226 | 1,330,566 | 1,618,191 |
| Wenonah Bor. .......................... | 16,618 | 10,709 | 10,600 | 21,309 | 37,927 | 645 | 126,836 | 164,763 |
| West Deptford Twp. .......... | 102,975 | 86,070 | 66,800 | 152,870 | 255,845 | 3,907 | 696,073 | 951,918 |
| Westville Bor. .......................... | 36,269 | 65,860 | 18,600 | 84,460 | 120,729 | 1,187 | 234,604 | 355,333 |
| Woodbury City .......................... | 86,054 | 74,075 | 36,350 | 110,425 | 196,479 | 2,321 | 463,255 | 659,734 |
| Woodbury Heights Bor. .... | 25,584 | 17,214 | 14,350 | 31,364 | 56,948 | 885 | 167,886 | 224,834 |
| Woolwich Twp. .......................... | 7,753 | 6,614 | 2,600 | 9,214 | 16,967 | 243 | 45,325 | 62,292 |
| Totals .......................... | $1,249,184 | $1,282,154 | $714,903 | $1,997,057 | $3,246,241 | 46,831 | $8,787,886 | $12,034,127 |

Difference in Totals Due to Rounding

| HUDSON COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Number | Amount | |
| Bayonne City | $ 495,123 | $ 381,701 | $151,100 | $ 532,801 | $1,027,924 | 8,947 | $ 1,912,819 | $ 2,940,743 |
| East Newark Bor. | 13,314 | 15,300 | 2,900 | 18,200 | 31,514 | 250 | 51,766 | 83,280 |
| Guttenberg Town | 38,999 | 33,329 | 6,650 | 39,979 | 78,978 | 785 | 159,710 | 238,688 |
| Harrison Town | 81,908 | 49,150 | 19,950 | 69,100 | 151,008 | 1,358 | 257,919 | 408,927 |
| Hoboken City | 312,060 | 74,481 | 15,750 | 90,231 | 402,291 | 1,525 | 330,489 | 732,780 |
| Jersey City City | 1,727,387 | 810,290 | 229,450 | 1,039,740 | 2,767,127 | 18,928 | 3,947,281 | 6,714,408 |
| Kearny Town | 256,915 | 205,622 | 81,350 | 286,972 | 543,887 | 5,865 | 1,192,793 | 1,736,680 |
| North Bergen Twp. | 324,768 | 269,459 | 73,100 | 342,559 | 667,327 | 6,075 | 1,323,052 | 1,990,379 |
| Secaucus Town | 81,605 | 83,603 | 45,800 | 129,403 | 211,008 | 3,025 | 596,379 | 807,387 |
| Union City | 388,036 | 134,958 | 30,650 | 165,608 | 553,644 | 3,155 | 775,132 | 1,328,776 |
| Weehawken Twp. | 89,122 | 33,868 | 13,950 | 47,818 | 136,940 | 1,219 | 282,433 | 419,373 |
| West New York Town | 277,342 | 96,112 | 22,250 | 118,362 | 395,704 | 2,492 | 581,978 | 977,682 |
| Totals | $4,086,579 | $2,187,874 | $692,900 | $2,880,774 | $6,967,353 | 53,624 | $11,411,752 | $18,379,105 |

Difference in Totals Due to Rounding

| HUNTERDON COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE |  | Grand Total |
|---|---|---|---|---|---|---|---|---|
|  |  |  |  |  |  | Number | Amount |  |
| Alexandria Twp. ............... | $ 15,741 | $ 14,050 | $ 9,550 | $ 23,600 | $ 39,341 | 738 | $ 139,249 | $ 178,590 |
| Bethlehem Twp. .................. | 11,022 | 10,625 | 9,700 | 20,325 | 51,672 | 761 | 144,449 | 175,796 |
| Bloomsbury Bor. ............. | 6,000 | 6,975 | 3,400 | 10,375 | 16,375 | 225 | 43,073 | 59,448 |
| Califon Bor. ....................... | 7,045 | 8,325 | 4,050 | 12,375 | 19,420 | 288 | 56,023 | 75,443 |
| Clinton Town ...................... | 11,764 | 8,308 | 6,900 | 15,208 | 26,972 | 448 | 88,238 | 115,210 |
| Clinton Twp. ...................... | 36,370 | 26,269 | 25,650 | 51,919 | 88,289 | 1,849 | 348,890 | 437,179 |
| Delaware Twp. .................. | 23,359 | 21,175 | 11,900 | 33,075 | 56,434 | 962 | 180,736 | 237,170 |
| East Amwell Twp. ........... | 18,707 | 15,421 | 11,850 | 27,271 | 45,978 | 907 | 167,068 | 213,046 |
| Flemington Bor. ............... | 27,202 | 17,902 | 7,650 | 25,552 | 52,754 | 576 | 114,437 | 167,191 |
| Franklin Twp. .................... | 15,337 | 14,129 | 9,200 | 23,329 | 38,666 | 639 | 119,384 | 158,050 |
| Frenchtown Bor. .............. | 10,281 | 11,756 | 4,350 | 16,106 | 26,387 | 318 | 63,177 | 89,564 |
| Glen Gardner Bor. .......... | 4,955 | 4,675 | 2,300 | 6,975 | 11,930 | 178 | 32,870 | 44,800 |
| Hampton Bor. .................. | 9,842 | 7,250 | 4,150 | 11,400 | 21,242 | 312 | 60,571 | 81,813 |
| High Bridge Bor. ............ | 19,348 | 19,500 | 11,900 | 31,400 | 50,748 | 881 | 168,063 | 218,811 |
| Holland Twp. ..................... | ........ | 33,417 | 19,750 | 53,167 | 53,167 | 1,263 | 191,525 | 244,692 |
| Kingwood Twp. ................ | 16,449 | 21,028 | 7,550 | 28,578 | 45,027 | 658 | 126,364 | 171,391 |
| Lambertville City .............. | 29,561 | 49,225 | 12,150 | 61,375 | 90,936 | 866 | 167,211 | 258,147 |
| Lebanon Bor. .................... | 6,101 | 4,950 | 2,600 | 7,550 | 13,651 | 198 | 39,377 | 53,028 |
| Lebanon Twp. ................... | 31,550 | 30,925 | 14,850 | 45,775 | 77,325 | 1,322 | 236,360 | 313,685 |
| Milford Bor. ....................... | 8,831 | 15,125 | 4,400 | 19,525 | 28,356 | 324 | 60,513 | 88,869 |
| Raritan Twp. ..................... | 51,437 | 33,686 | 29,350 | 63,036 | 114,473 | 2,135 | 401,813 | 516,286 |
| Readington Twp. ............. | 55,617 | 40,573 | 38,050 | 78,623 | 134,240 | 2,775 | 509,908 | 644,148 |
| Stockton Bor. .................... | 4,108 | 6,075 | 2,800 | 8,875 | 13,055 | 154 | 29,617 | 42,672 |
| Tewksbury Twp. ............... | 21,910 | 8,100 | 14,350 | 22,450 | 44,360 | 1,066 | 196,800 | 241,160 |
| Union Twp. ........................ | 18,033 | 12,500 | 10,300 | 22,800 | 40,833 | 840 | 155,147 | 195,980 |
| West Amwell Twp. .......... | 15,438 | 13,925 | 9,300 | 23,225 | 38,663 | 609 | 114,082 | 152,745 |
| Totals ............. | $476,079 | $455,890 | $228,000 | $743,890 | $1,219,969 | 21,292 | $3,954,945 | $5,174,914 |

Difference in Totals Due to Rounding

| MERCER COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE |  | Grand Total |
|---|---|---|---|---|---|---|---|---|
|  |  |  |  |  |  | Number | Amount |  |
| East Windsor Twp. .......... | $ 137,559 | $ 15,245 | $ 30,900 | $ 46,145 | $ 183,704 | 3,800 | $ 732,602 | $ 916,306 |
| Ewing Twp. .......................... | 223,208 | 222,889 | 143,450 | 366,339 | 589,547 | 8,428 | 1,666,300 | 2,255,847 |
| Hamilton Twp. ................... | 558,695 | 645,980 | 375,350 | 1,021,330 | 1,580,025 | 21,060 | 4,148,353 | 5,728,378 |
| Hightstown Bor. ................ | 37,685 | 20,050 | 12,250 | 32,300 | 69,985 | 941 | 192,371 | 262,356 |
| Hopewell Bor. ................... | 15,404 | 13,591 | 5,550 | 19,141 | 34,545 | 473 | 92,716 | 127,261 |
| Hopewell Twp. ................... | 71,189 | 42,439 | 44,400 | 86,839 | 158,028 | 3,046 | 580,693 | 738,721 |
| Lawrence Twp. ................... | 135,064 | 98,563 | 65,050 | 163,613 | 298,877 | 4,496 | 868,617 | 1,167,294 |
| Pennington Bor. ............... | 14,629 | 9,074 | 7,800 | 16,874 | 31,503 | 556 | 109,105 | 140,608 |
| Princeton Bor. ................... | 82,448 | 29,650 | 13,750 | 43,400 | 125,848 | 1,203 | 240,209 | 366,057 |
| Princeton Twp. ................... | 94,818 | 32,395 | 33,800 | 66,195 | 161,013 | 2,885 | 554,537 | 715,550 |
| Trenton City ....................... | 720,152 | 699,209 | 163,950 | 863,159 | 1,583,311 | 14,844 | 3,186,650 | 4,769,961 |
| Washington Twp. .............. | 23,595 | 14,875 | 11,600 | 26,475 | 50,070 | 766 | 143,217 | 193,287 |
| West Windsor Twp. ......... | 49,886 | 23,700 | 24,150 | 47,850 | 97,736 | 1,950 | 371,979 | 469,715 |
| Totals .............. | $2,164,332 | $1,867,659 | $932,000 | $2,799,659 | $4,963,991 | 64,488 | $12,887,347 | $17,851,338 |

Difference in Totals Due to Rounding

| MIDDLESEX COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE |  | Grand Total |
|---|---|---|---|---|---|---|---|---|
|  |  |  |  |  |  | Number | Amount |  |
| Carteret Bor. | $ 152,592 | $ 191,450 | $ 91,650 | $ 283,100 | $ 435,692 | 4,323 | $ 835,233 | $ 1,270,925 |
| Cranbury Twp. | 15,640 | 6,900 | 6,450 | 13,350 | 28,990 | 524 | 94,705 | 123,695 |
| Dunellen Bor. | 48,336 | 55,873 | 26,900 | 82,773 | 131,109 | 1,576 | 311,359 | 442,468 |
| East Brunswick Twp. | 249,668 | 103,807 | 154,350 | 258,157 | 507,825 | 9,355 | 1,758,452 | 2,266,277 |
| Edison Twp. | 476,450 | 240,338 | 257,000 | 497,338 | 973,788 | 15,222 | 2,786,498 | 3,760,286 |
| Helmetta Bor. | 6,640 | 5,625 | 2,700 | 8,325 | 14,965 | 244 | 47,006 | 61,971 |
| Highland Park Bor. | 100,110 | 53,275 | 31,200 | 84,475 | 184,585 | 2,247 | 458,579 | 643,164 |
| Jamesburg Bor. | 32,426 | 22,275 | 11,950 | 34,225 | 66,651 | 856 | 166,722 | 233,373 |
| Metuchen Bor. | 109,615 | 71,072 | 61,000 | 132,072 | 241,687 | 3,724 | 730,527 | 972,214 |
| Middlesex Bor. | 105,267 | 75,199 | 61,700 | 136,899 | 242,166 | 3,347 | 634,500 | 876,666 |
| Milltown Bor. | 46,246 | 53,150 | 33,300 | 86,450 | 132,696 | 1,948 | 367,605 | 500,301 |
| Monroe Twp. | 72,571 | 57,428 | 70,300 | 127,728 | 200,299 | 5,435 | 1,058,075 | 1,258,374 |
| New Brunswick City | 288,465 | 191,292 | 48,000 | 239,292 | 527,757 | 3,807 | 783,266 | 1,311,023 |
| North Brunswick Twp. | 121,447 | 96,683 | 63,400 | 160,083 | 281,530 | 4,239 | 784,440 | 1,065,970 |
| Old Bridge Twp. | 351,767 | 204,762 | 181,450 | 386,212 | 737,979 | 10,336 | 1,997,324 | 2,735,303 |
| Perth Amboy City | 268,039 | 269,106 | 68,700 | 337,806 | 605,845 | 5,486 | 1,058,725 | 1,664,570 |
| Piscataway Twp. | 270,533 | 125,450 | 116,100 | 241,550 | 512,083 | 7,969 | 1,469,683 | 1,981,766 |
| Plainsboro Twp. | 13,517 | 6,075 | 4,150 | 10,225 | 23,742 | 605 | 106,125 | 129,867 |
| Sayreville Bor. | 228,804 | 173,746 | 155,950 | 329,696 | 558,500 | 7,467 | 1,347,782 | 1,906,282 |
| South Amboy City | 65,897 | 98,300 | 30,200 | 128,500 | 194,397 | 1,773 | 342,787 | 537,184 |
| South Brunswick Twp. | 104,088 | 52,217 | 54,750 | 106,967 | 211,055 | 3,969 | 734,174 | 945,229 |
| South Plainfield Bor. | 148,749 | 102,856 | 106,650 | 209,506 | 358,255 | 5,574 | 1,032,894 | 1,391,149 |
| South River Bor. | 106,784 | 170,053 | 56,000 | 226,053 | 332,837 | 3,453 | 699,866 | 1,032,703 |
| Spotswood Bor. | 57,336 | 26,010 | 35,750 | 61,760 | 119,096 | 1,788 | 343,058 | 462,154 |
| Woodbridge Twp. | 687,254 | 605,822 | 411,650 | 1,017,472 | 1,704,726 | 21,882 | 4,061,259 | 5,765,985 |
| Totals | $4,128,241 | $3,058,763 | $2,141,250 | $5,200,013 | $9,328,254 | 127,129 | $24,010,645 | $33,338,899 |

Difference in Totals Due to Rounding

| MONMOUTH COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Number | Amount | |
| Aberdeen Twp. | $ 128,525 | $ 69,000 | $ 60,400 | $ 129,400 | $ 257,925 | 3,957 | $ 773,279 | $ 1,031,204 |
| Allenhurst Bor. | 6,607 | 2,925 | 2,750 | 5,675 | 12,282 | 204 | 38,726 | 51,008 |
| Allentown Bor. | 12,101 | 8,678 | 5,950 | 14,628 | 26,729 | 476 | 95,039 | 121,768 |
| Asbury Park City | 110,627 | 53,375 | 14,950 | 68,325 | 178,952 | 1,286 | 302,501 | 481,453 |
| Atlantic Highlands Bor. | 351,494 | 25,280 | 17,400 | 42,680 | 78,174 | 1,177 | 238,082 | 316,256 |
| Avon-By-The-Sea Bor. | 14,595 | 14,000 | 7,600 | 21,600 | 36,195 | 506 | 102,579 | 138,978 |
| Belmar Bor. | 39,134 | 39,225 | 16,200 | 55,425 | 94,559 | 1,070 | 217,428 | 311,987 |
| Bradley Beach Bor. | 28,314 | 43,875 | 10,800 | 54,675 | 82,989 | 810 | 176,099 | 259,088 |
| Brielle Bor. | 24,067 | 15,560 | 15,800 | 31,360 | 55,427 | 1,142 | 220,075 | 275,502 |
| Colts Neck Township | 42,741 | 11,650 | 23,400 | 35,050 | 77,791 | 1,757 | 323,194 | 400,985 |
| Deal Bor. | 16,348 | 5,175 | 5,450 | 10,625 | 26,973 | 412 | 77,466 | 104,439 |
| Eatontown Bor. | 78,639 | 26,594 | 30,200 | 56,794 | 135,433 | 1,488 | 285,105 | 420,538 |
| Englishtown Bor. | 8,090 | 9,000 | 2,200 | 11,200 | 19,290 | 191 | 38,947 | 58,237 |
| Fair Haven Bor. | 41,932 | 28,175 | 27,000 | 55,175 | 97,107 | 1,663 | 326,507 | 423,614 |
| Farmingdale Bor. | 9,371 | 5,850 | 4,300 | 10,150 | 19,521 | 243 | 48,032 | 67,553 |
| Freehold Bor. | 74,425 | 47,650 | 29,650 | 77,300 | 151,725 | 2,027 | 400,002 | 551,727 |
| Freehold Twp. | 117,233 | 34,386 | 55,900 | 90,286 | 207,519 | 4,185 | 785,304 | 992,823 |
| Hazlet Twp. | 155,760 | 75,490 | 99,150 | 174,640 | 330,400 | 5,237 | 984,246 | 1,314,646 |
| Highlands Bor. | 28,078 | 46,100 | 12,200 | 58,300 | 86,378 | 996 | 198,038 | 284,416 |
| Holmdel Twp. | 44,864 | 13,050 | 26,450 | 39,500 | 84,364 | 2,074 | 370,876 | 455,240 |
| Howell Twp. | 162,165 | 162,400 | 73,900 | 236,300 | 398,465 | 6,337 | 1,216,855 | 1,615,320 |
| Interlaken Bor. | 8,022 | 3,375 | 6,600 | 9,975 | 17,997 | 352 | 66,783 | 84,780 |
| Keansburg Bor. | 68,931 | 72,975 | 24,700 | 97,675 | 166,606 | 1,801 | 363,070 | 529,676 |
| Keyport Bor. | 49,954 | 41,318 | 19,250 | 60,568 | 110,522 | 1,322 | 277,305 | 387,827 |
| Little Silver Bor. | 41,359 | 14,050 | 27,050 | 41,100 | 82,459 | 1,714 | 340,827 | 423,286 |
| Loch Arbour Village | 2,629 | 1,800 | 1,000 | 2,800 | 5,429 | 97 | 19,549 | 24,978 |
| Long Branch City | 225,939 | 126,063 | 62,250 | 188,313 | 414,252 | 4,225 | 873,491 | 1,287,743 |

| MONMOUTH COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Number | Amount | |
| Manalapan Twp. | 106,717 | 80,225 | 68,500 | 148,725 | 255,442 | 5,506 | 1,067,146 | 1,322,588 |
| Manasquan Bor. | 33,437 | 52,920 | 21,900 | 74,820 | 108,257 | 1,445 | 285,241 | 393,498 |
| Marlboro Twp. | 91,009 | 36,651 | 34,350 | 71,001 | 162,010 | 4,167 | 776,654 | 938,664 |
| Matawan Bor. | 65,661 | 30,650 | 26,650 | 57,300 | 122,961 | 1,756 | 350,023 | 472,984 |
| Middletown Twp. | 389,654 | 248,725 | 251,550 | 500,275 | 889,929 | 16,313 | 3,132,530 | 4,022,459 |
| Millstone Twp. | 18,337 | 17,150 | 9,150 | 26,300 | 44,637 | 902 | 168,016 | 212,653 |
| Monmouth Beach Bor. | 15,640 | 8,550 | 10,550 | 19,100 | 34,740 | 874 | 170,225 | 204,965 |
| Neptune Twp. | 191,591 | 163,937 | 98,100 | 262,037 | 453,628 | 6,103 | 1,201,016 | 1,654,644 |
| Neptune City Bor. | 38,055 | 45,500 | 17,750 | 63,250 | 101,305 | 1,061 | 211,611 | 312,916 |
| Ocean Twp. | 140,120 | 59,782 | 81,050 | 140,832 | 280,952 | 5,243 | 1,022,035 | 1,302,987 |
| Oceanport Bor. | 37,887 | 14,022 | 25,900 | 39,922 | 77,809 | 1,353 | 256,131 | 333,940 |
| Red Bank Bor. | 84,133 | 66,227 | 22,800 | 89,027 | 173,160 | 1,829 | 383,789 | 556,949 |
| Roosevelt Bor. | 5,730 | 6,180 | 2,100 | 8,280 | 14,010 | 240 | 48,990 | 63,000 |
| Rumson Bor. | 50,156 | 34,933 | 28,500 | 63,433 | 113,589 | 1,978 | 386,706 | 500,295 |
| Sea Bright Bor. | 9,190 | 10,350 | 4,700 | 15,050 | 24,960 | 340 | 63,692 | 88,652 |
| Sea Girt Bor. | 14,090 | 8,600 | 13,300 | 21,900 | 35,990 | 784 | 151,802 | 187,792 |
| Shrewsbury Bor. | 22,415 | 13,243 | 15,850 | 29,093 | 51,508 | 882 | 175,273 | 226,781 |
| Shrewsbury Twp. | 8,562 | ........ | ........ | ........ | 8,562 | 239 | 29,487 | 38,049 |
| South Belmar Bor. | 9,842 | 29,500 | 5,350 | 34,850 | 44,692 | 399 | 85,447 | 130,139 |
| Spring Lake Bor. | 25,381 | 16,317 | 16,300 | 32,617 | 57,998 | 1,036 | 201,181 | 259,179 |
| Spring Lake Heights Bor. | 31,718 | 28,632 | 20,350 | 48,982 | 80,700 | 1,281 | 247,669 | 328,369 |
| Tinton Falls | 57,808 | 19,000 | 301,050 | 49,050 | 106,858 | 1,591 | 317,115 | 423,973 |
| Union Beach Bor. | 44,999 | 71,886 | 24,450 | 96,335 | 141,334 | 1,552 | 290,632 | 431,966 |
| Upper Freehold Twp. | 18,404 | 22,925 | 8,400 | 31,325 | 49,729 | 657 | 126,042 | 175,771 |
| Wall Twp. | 115,885 | 123,864 | 68,950 | 192,814 | 308,699 | 4,905 | 935,482 | 1,244,181 |
| West Long Branch Bor. | 47,561 | 22,525 | 30,650 | 53,175 | 100,736 | 1,769 | 339,688 | 440,424 |
| Totals | $3,250,643 | $2,229,312 | $1,619,700 | $3,849,012 | $7,099,655 | 110,954 | $21,583,022 | $28,682,677 |

Difference in Totals Due to Rounding

| MORRIS COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE Number | HOMESTEAD REBATE Amount | Grand Total |
|---|---|---|---|---|---|---|---|---|
| Boonton Town | $ 62,830 | $ 64,299 | $ 25,200 | $ 89,499 | $ 152,329 | 1,751 | $ 337,900 | $ 490,229 |
| Boonton Twp. | 21,876 | 14,360 | 13,700 | 28,060 | 49,936 | 949 | 171,895 | 221,831 |
| Butler Bor. | 52,044 | 37,610 | 27,600 | 65,210 | 117,254 | 1,711 | 318,902 | 436,156 |
| Chatham Bor. | 65,628 | 29,021 | 34,300 | 63,321 | 128,949 | 2,280 | 428,882 | 557,831 |
| Chatham Twp. | 57,471 | 14,032 | 33,100 | 47,132 | 104,603 | 2,337 | 433,266 | 537,869 |
| Chester Bor. | 9,337 | 4,475 | 4,100 | 8,575 | 17,912 | 306 | 57,623 | 75,535 |
| Chester Twp. | 30,741 | 6,388 | 15,200 | 21,588 | 52,329 | 1,222 | 226,399 | 278,728 |
| Denville Twp. | 98,155 | 70,274 | 60,000 | 130,274 | 228,429 | 3,972 | 727,832 | 956,261 |
| Dover Town | 105,469 | 82,810 | 34,050 | 116,860 | 222,329 | 2,554 | 496,620 | 718,949 |
| East Hanover Twp. | 55,111 | 40,216 | 35,650 | 75,866 | 130,977 | 2,371 | 414,184 | 545,161 |
| Florham Park Bor. | 55,549 | 18,069 | 37,350 | 55,419 | 110,968 | 2,162 | 382,958 | 493,926 |
| Hanover Twp. | 77,358 | 52,506 | 54,550 | 107,056 | 184,414 | 3,136 | 553,218 | 737,632 |
| Harding Twp | 22,516 | 5,354 | 12,600 | 17,954 | 40,470 | 989 | 176,433 | 216,903 |
| Jefferson Twp. | 105,031 | 83,650 | 57,150 | 140,800 | 245,831 | 4,273 | 796,610 | 1,042,441 |
| Kinnelon Bor. | 53,729 | 9,444 | 30,100 | 39,544 | 93,273 | 2,157 | 395,534 | 488,807 |
| Lincoln Park Bor. | 64,043 | 35,244 | 29,300 | 64,544 | 128,587 | 1,889 | 365,393 | 493,980 |
| Madison Bor. | 114,537 | 60,005 | 48,700 | 108,705 | 223,242 | 3,247 | 619,927 | 843,169 |
| Mendham Bor. | 27,572 | 8,325 | 17,300 | 25,625 | 53,197 | 1,242 | 229,655 | 282,852 |
| Mendham Twp. | 27,100 | 6,275 | 13,900 | 20,175 | 47,275 | 1,216 | 223,920 | 271,195 |
| Mine Hill Twp. | 24,876 | 21,967 | 16,300 | 38,267 | 63,143 | 973 | 185,464 | 248,607 |
| Montville Twp. | 86,627 | 40,625 | 49,900 | 90,525 | 177,152 | 3,682 | 660,220 | 837,372 |
| Morris Twp. | 136,244 | 62,297 | 62,100 | 124,397 | 260,641 | 4,729 | 863,636 | 1,124,277 |
| Morris Plains Bor. | 38,089 | 20,863 | 24,600 | 45,463 | 83,552 | 1,619 | 293,533 | 377,085 |
| Morristown Town | 118,211 | 49,850 | 23,350 | 73,200 | 191,411 | 2,011 | 394,083 | 585,494 |
| Mountain Lakes Bor. | 32,325 | 1,350 | 13,050 | 14,[illegible]00 | 46,725 | 1,090 | 205,615 | 252,340 |
| Mount Arlington Bor. | 26,831 | 13,000 | 10,300 | 23,300 | 50,131 | 799 | 150,092 | 200,223 |
| Mount Olive Twp. | 94,211 | 38,925 | 39,950 | 78,875 | 173,086 | 3,701 | 675,456 | 848,542 |
| Netcong Bor. | 21,000 | 24,525 | 10,350 | 34,875 | 55,875 | 595 | 113,638 | 169,513 |
| Par-Troy Hills Twp. | 390,395 | 127,400 | 134,050 | 261,450 | 651,845 | 9,458 | 1,707,522 | 2,359,367 |
| Passaic Twp. | 52,280 | 35,030 | 27,650 | 62,680 | 114,960 | 1,987 | 365,557 | 480,517 |
| Pequannock Twp. | 99,267 | 62,067 | 62,650 | 124,717 | 223,984 | 3,610 | 677,905 | 901,889 |
| Randolph Twp. | 101,323 | 26,652 | 51,200 | 77,852 | 179,175 | 3,900 | 718,400 | 897,575 |
| Riverdale Bor. | 18,842 | 10,675 | 13,800 | 24,475 | 43,317 | 664 | 123,813 | 167,130 |
| Rockaway Bor. | 44,898 | 36,887 | 25,050 | 61,937 | 106,835 | 1,471 | 271,276 | 378,111 |
| Rockaway Twp. | 134,896 | 62,117 | 62,500 | 124,617 | 259,513 | 4,972 | 919,750 | 1,179,263 |
| Roxbury Twp. | 116,896 | 70,252 | 73,450 | 143,702 | 260,598 | 5,036 | 922,714 | 1,183,312 |
| Victory Gardens Bor. | 7,550 | 2,925 | 2,250 | 5,175 | 12,725 | 139 | 26,997 | 39,722 |
| Washington Twp. | 52,077 | 19,370 | 32,950 | 52,320 | 104,397 | 2,877 | 522,046 | 626,443 |
| Wharton Bor. | 38,561 | 25,247 | 18,550 | 43,797 | 82,358 | 1,210 | 231,972 | 314,330 |
| Totals | $2,741,498 | $1,394,380 | $1,337,850 | $2,732,230 | $5,473,728 | 94,287 | $17,386,839 | $22,860,567 |

Difference in Totals Due to Rounding

| OCEAN COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE Number | HOMESTEAD REBATE Amount | Grand Total |
|---|---|---|---|---|---|---|---|---|
| Barnegat Twp. .................... | $ 25,685 | $ 54,775 | $ 33,400 | $ 88,175 | $ 113,860 | 2,204 | $ 430,899 | $ 544,759 |
| Barnegat Light Bor. .......... | 4,213 | 7,500 | 4,600 | 12,100 | 16,313 | 217 | 40,654 | 56,967 |
| Bay Head Bor. .................... | 7,348 | 6,235 | 6,900 | 13,135 | 20,483 | 369 | 69,477 | 89,960 |
| Beach Haven Bor. ............ | 10,685 | 18,728 | 9,800 | 28,528 | 39,213 | 495 | 95,685 | 134,898 |
| Beachwood Bor. ................ | 36,538 | 76,425 | 31,550 | 107,975 | 144,513 | 2,258 | 445,776 | 590,289 |
| Berkeley Twp. .................... | 85,447 | 760,452 | 131,950 | 892,402 | 977,849 | 9,588 | 1,973,097 | 2,950,946 |
| Brick Twp. .......................... | 306,251 | 460,375 | 226,300 | 686,675 | 994,926 | 15,918 | 3,064,246 | 4,059,172 |
| Dover Twp. ........................ | 341,453 | 600,418 | 243,100 | 843,518 | 1,184,971 | 17,313 | 3,426,034 | 4,611,005 |
| Eagleswood Twp. .............. | 5,865 | 19,525 | 4,600 | 24,125 | 29,990 | 301 | 57,328 | 87,318 |
| Harvey Cedars Bor. .......... | 3,303 | 4,050 | 2,750 | 6,800 | 10,103 | 116 | 22,397 | 32,500 |
| Island Heights Bor. .......... | 9,809 | 16,368 | 6,950 | 23,318 | 33,127 | 452 | 91,103 | 124,230 |
| Jackson Twp. .................... | 144,300 | 120,219 | 75,875 | 196,094 | 340,394 | 5,415 | 1,043,025 | 1,383,419 |
| Lacey Twp. ........................ | 52,920 | 244,972 | 78,275 | 323,247 | 376,167 | 4,594 | 895,129 | 1,271,296 |
| Lakehurst Bor. .................. | 19,853 | 14,050 | 8,950 | 23,000 | 42,853 | 489 | 96,502 | 139,355 |
| Lakewood Twp. .................. | 222,096 | 436,275 | 108,300 | 544,575 | 766,671 | 9,641 | 2,033,388 | 2,800,059 |
| Lavallette Bor. .................. | 10,180 | 30,564 | 13,050 | 43,614 | 53,794 | 698 | 133,424 | 187,218 |
| Little Egg Harbor Twp. .... | 47,075 | 126,115 | 44,400 | 170,515 | 217,590 | 2,607 | 520,647 | 738,237 |
| Long Beach Twp. .............. | 23,898 | 54,150 | 25,950 | 80,100 | 103,998 | 1,292 | 245,711 | 349,709 |
| Manchester Twp. .............. | 93,470 | 249,028 | 104,750 | 353,778 | 447,248 | 13,117 | 2,651,497 | 3,098,745 |
| Mantoloking Bor. .............. | 2,022 | 225 | 2,400 | 2,625 | 4,647 | 167 | 30,726 | 35,373 |
| Ocean Twp. ........................ | 17,932 | 89,150 | 22,450 | 111,600 | 129,532 | 1,423 | 287,342 | 416,874 |
| Ocean Gate Bor. .............. | 7,550 | 27,625 | 6,000 | 33,625 | 41,175 | 406 | 80,517 | 121,692 |
| Pine Beach Bor. .............. | 9,876 | 22,525 | 9,850 | 32,375 | 42,251 | 565 | 114,183 | 156,434 |
| Plumstead Twp. ................ | 31,179 | 34,275 | 15,500 | 49,775 | 80,954 | 992 | 173,322 | 254,276 |
| Pt. Pleasant Bor. .............. | 112,615 | 221,098 | 78,800 | 299,898 | 412,513 | 5,021 | 984,567 | 1,397,080 |
| Pt. Pleasant Beach Bor. .. | 32,595 | 47,198 | 19,500 | 66,698 | 99,293 | 1,197 | 237,130 | 336,423 |
| Seaside Heights Bor. ........ | 8,966 | 27,024 | 6,400 | 33,424 | 42,390 | 340 | 67,138 | 109,528 |
| Seaside Park Bor. ............ | 10,045 | 26,123 | 10,250 | 36,373 | 46,418 | 536 | 105,152 | 151,550 |
| Ship Bottom Bor. .............. | 7,955 | 29,575 | 7,950 | 37,525 | 45,480 | 460 | 85,944 | 131,424 |
| South Toms River Bor. .... | 29,157 | 30,350 | 9,600 | 39,950 | 69,107 | 819 | 157,783 | 226,890 |
| Stafford Twp. .................... | 33,437 | 144,200 | 55,100 | 199,300 | 232,737 | 3,205 | 561,792 | 794,529 |
| Surf City Bor. .................... | 8,494 | 25,752 | 9,350 | 35,102 | 43,596 | 480 | 91,520 | 135,116 |
| Tuckerton Bor. .................. | 15,168 | 40,675 | 10,050 | 50,725 | 65,893 | 618 | 118,519 | 184,412 |
| Totals ................ | $1,779,383 | $4,066,020 | $1,424,650 | $5,490,670 | $7,270,053 | 103,313 | $20,431,632 | $27,701,685 |

Difference in Totals Due to Rounding

| PASSAIC COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Number | Amount | |
| Bloomingdale Bor. ............ | $ 55,752 | $ 46,083 | $ 29,950 | $ 76,033 | $ 131,785 | 1,877 | $ 368,775 | $ 500,560 |
| Clifton City ......................... | 554,616 | 719,493 | 290,700 | 1,010,193 | 1,564,809 | 16,949 | 3,254,266 | 4,819,075 |
| Haledon Bor. ...................... | 45,167 | 58,670 | 16,500 | 75,170 | 120,337 | 1,211 | 245,071 | 365,408 |
| Hawthorne Bor. .................. | 129,199 | 168,860 | 64,850 | 233,710 | 362,909 | 4,349 | 859,207 | 1,222,116 |
| Little Falls Twp. ................. | 81,133 | 84,600 | 42,050 | 126,650 | 207,783 | 2,507 | 479,739 | 687,522 |
| North Haledon Bor. .......... | 52,111 | 66,025 | 32,450 | 98,475 | 150,586 | 2,074 | 410,458 | 561,044 |
| Passaic City ........................ | 377,216 | 183,172 | 51,600 | 234,772 | 611,988 | 4,306 | 902,361 | 1,514,349 |
| Paterson City ..................... | 993,550 | 648,325 | 113,450 | 761,775 | 1,755,325 | 12,343 | 2,486,948 | 4,242,273 |
| Pompton Lakes Bor. ........ | 79,245 | 54,222 | 47,850 | 102,072 | 181,317 | 2,741 | 542,773 | 724,090 |
| Prospect Park Bor. ........... | 35,730 | 42,075 | 10,050 | 52,125 | 87,855 | 859 | 172,336 | 260,191 |
| Ringwood Bor. ................... | 78,302 | 44,629 | 37,250 | 81,879 | 160,181 | 3,378 | 650,484 | 810,665 |
| Totowa Bor. ........................ | 78,841 | 121,200 | 51,500 | 172,700 | 251,541 | 2,710 | 504,474 | 756,015 |
| Wanaque Bor. ..................... | 64,684 | 69,394 | 35,750 | 105,144 | 169,828 | 2,294 | 445,775 | 615,603 |
| Wayne Twp. ........................ | 338,520 | 155,450 | 180,800 | 336,250 | 674,770 | 11,397 | 2,151,255 | 2,826,025 |
| West Milford Twp. ............ | 128,255 | 100,994 | 75,400 | 176,394 | 304,649 | 5,869 | 1,131,143 | 1,435,792 |
| West Paterson Bor. .......... | 84,065 | 79,545 | 37,900 | 117,445 | 201,510 | 2,136 | 413,922 | 615,432 |
| Totals ................ | $3,176,387 | $2,642,736 | $1,118,050 | $3,760,786 | $6,937,173 | 77,000 | $15,018,986 | $21,956,159 |

Difference in Totals Due to Rounding

| SALEM COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE Number | HOMESTEAD REBATE Amount | Grand Total |
|---|---|---|---|---|---|---|---|---|
| Alloway Twp. | $ 17,898 | $ 29,363 | $ 10,350 | $ 39,713 | $ 57,611 | 671 | $ 126,257 | $ 183,868 |
| Carneys Point Twp. | 50,527 | 55,667 | 31,650 | 87,317 | 137,844 | 2,020 | 390,035 | 527,879 |
| Elmer Bor. | 11,359 | 16,738 | 4,750 | 21,488 | 32,847 | 384 | 72,291 | 105,138 |
| Elsinboro Twp. | 8,157 | 15,500 | 6,450 | 21,950 | 30,107 | 409 | 73,720 | 103,827 |
| L. Alloways Creek Twp. | ........ | 14,145 | 4,350 | 18,495 | 18,495 | 360 | 42,385 | 60,880 |
| Mannington Twp. | 12,775 | 19,354 | 5,600 | 24,954 | 37,729 | 384 | 70,603 | 108,332 |
| Oldmans Twp. | 14,460 | 9,075 | 5,750 | 14,825 | 29,285 | 429 | 81,195 | 110,480 |
| Penns Grove Bor. | 42,100 | 38,848 | 11,250 | 50,098 | 92,198 | 846 | 176,080 | 268,278 |
| Pennsville Twp. | 96,773 | 114,980 | 60,050 | 175,030 | 271,803 | 3,543 | 623,561 | 895,364 |
| Pilesgrove Twp. | 18,404 | 15,300 | 11,000 | 26,300 | 44,704 | 752 | 143,799 | 188,503 |
| Pittsgrove Twp. | 33,640 | 46,375 | 19,150 | 65,525 | 99,165 | 1,455 | 272,907 | 372,072 |
| Quinton Twp. | 18,067 | 23,375 | 9,300 | 32,675 | 50,742 | 600 | 110,237 | 160,979 |
| Salem City | 53,931 | 39,422 | 15,616 | 55,038 | 108,969 | 1,041 | 187,359 | 296,328 |
| Upper Pittsgrove Twp. | 20,595 | 13,400 | 8,500 | 21,900 | 42,495 | 694 | 128,127 | 170,622 |
| Woodstown Bor. | 22,078 | 22,647 | 11,100 | 33,747 | 55,825 | 737 | 143,267 | 199,092 |
| Totals | $420,765 | $474,187 | $214,866 | $689,054 | $1,109,819 | 14,325 | $2,641,822 | $3,751,641 |

Difference in Totals Due to Rounding

| SOMERSET COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE Number | HOMESTEAD REBATE Amount | Grand Total |
|---|---|---|---|---|---|---|---|---|
| Bedminster Twp. | $ 17,831 | $ 8,081 | $ 9,900 | $ 17,981 | $ 35,812 | 565 | $ 101,741 | $ 137,553 |
| Bernards Twp. | 92,796 | 18,390 | 46,250 | 64,640 | 157,436 | 3,087 | 560,624 | 718,060 |
| Bernardsville Bor. | 45,336 | 19,255 | 24,600 | 43,855 | 89,191 | 1,668 | 308,165 | 397,356 |
| Bound Brook Bor. | 71,965 | 62,000 | 29,900 | 91,900 | 163,865 | 1,838 | 368,584 | 532,449 |
| Branchburg Twp. | 43,145 | 17,375 | 28,400 | 45,775 | 88,920 | 1,961 | 356,345 | 445,265 |
| Bridgewater Twp. | 211,748 | 95,501 | 119,050 | 214,551 | 426,299 | 7,608 | 1,410,016 | 1,836,315 |
| Far Hills Bor. | 5,292 | 2,403 | 1,850 | 4,253 | 9,545 | 153 | 28,071 | 37,616 |
| Franklin Twp. | 218,287 | 105,371 | 98,900 | 204,271 | 422,558 | 6,906 | 1,331,913 | 1,754,471 |
| Green Brook Twp. | 30,673 | 13,945 | 20,750 | 34,695 | 65,368 | 1,217 | 233,828 | 299,196 |
| Hillsborough Twp. | 84,268 | 42,628 | 56,950 | 99,578 | 183,846 | 4,986 | 909,488 | 1,093,334 |
| Manville Bor. | 91,144 | 129,150 | 51,550 | 180,700 | 271,844 | 2,777 | 540,832 | 812,676 |
| Millstone Bor. | 4,416 | 2,925 | 1,950 | 4,875 | 9,291 | 138 | 25,273 | 34,564 |
| Montgomery Twp. | 44,392 | 15,056 | 20,650 | 35,706 | 80,098 | 1,565 | 290,525 | 370,623 |
| North Plainfield Bor. | 152,322 | 104,217 | 62,550 | 166,767 | 319,089 | 3,879 | 778,306 | 1,097395 |
| Peapack-Gladstone Bor. | 13,281 | 11,328 | 6,300 | 17,628 | 30,909 | 437 | 81,709 | 112,618 |
| Raritan Bor. | 45,639 | 84,575 | 21,950 | 106,525 | 152,164 | 1,374 | 273,569 | 425,733 |
| Rocky Hill Bor. | 6,168 | 4,075 | 2,350 | 6,425 | 12,593 | 182 | 33,422 | 46,015 |
| Somerville Bor. | 91,211 | 63,807 | 34,950 | 98,757 | 189,968 | 3,224 | 454,565 | 644,533 |
| So. Bound Brook Bor. | 32,763 | 33,799 | 14,950 | 48,749 | 81,512 | 912 | 180,974 | 262,486 |
| Warren Twp. | 61,684 | 26,688 | 39,550 | 66,238 | 127,922 | 2,575 | 481,864 | 609,786 |
| Watchung Bor. | 33,235 | 10,383 | 22,800 | 33,183 | 66,418 | 1,427 | 260,835 | 327,253 |
| Totals | $1,397,597 | $870,963 | $716,100 | $1,587,063 | $2,984,650 | 47,479 | $9,010,646 | $11,995,296 |

Difference in Totals Due to Rounding

| SUSSEX COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Number | Amount | |
| Andover Bor. | $ 5,629 | $ 4,050 | $ 2,000 | $ 6,050 | $ 11,679 | 141 | $ 26,664 | $ 38,343 |
| Andover Twp. | 22,651 | 17,750 | 15,950 | 33,700 | 56,351 | 1,027 | 196,031 | 252,382 |
| Branchville Bor. | 5,865 | 8,925 | 3,800 | 12,725 | 18,590 | 224 | 42,465 | 61,055 |
| Byram Twp. | 36,269 | 19,800 | 23,150 | 42,950 | 79,219 | 1,999 | 376,771 | 455,990 |
| Frankford Twp. | 20,831 | 22,080 | 16,700 | 38,780 | 59,611 | 1,054 | 205,809 | 265,420 |
| Franklin Bor. | 29,696 | 41,636 | 12,800 | 54,436 | 84,132 | 983 | 193,975 | 278,107 |
| Fredon Twp. | 10,719 | 10,325 | 7,100 | 17,425 | 28,144 | 596 | 113,749 | 141,893 |
| Green Twp. | 11,123 | 6,775 | 7,750 | 14,525 | 25,648 | 589 | 111,682 | 137,330 |
| Hamburg Bor. | 12,674 | 14,850 | 5,800 | 20,650 | 33,324 | 415 | 81,024 | 114,348 |
| Hampton Twp. | 15,708 | 24,750 | 14,300 | 39,050 | 54,758 | 954 | 184,107 | 238,865 |
| Hardyston Twp. | 26,190 | 25,725 | 14,800 | 40,525 | 66,715 | 1,142 | 219,816 | 286,531 |
| Hopatcong Bor. | 73,212 | 84,251 | 53,700 | 137,951 | 211,163 | 4,413 | 858,400 | 1,069,563 |
| Lafayette Twp. | 9,371 | 8,600 | 5,200 | 13,800 | 23,171 | 403 | 76,138 | 99,309 |
| Montague Twp. | 9,034 | 14,450 | 7,650 | 22,100 | 31,134 | 433 | 77,516 | 108,650 |
| Newton Town | 50,695 | 47,500 | 20,400 | 67,900 | 118,595 | 1,351 | 266,695 | 385,290 |
| Ogdensburg Bor. | 17,359 | 16,859 | 10,950 | 27,809 | 45,168 | 688 | 133,070 | 178,238 |
| Sandyston Twp. | 9,202 | 16,960 | 5,950 | 22,910 | 32,112 | 424 | 81,521 | 113,633 |
| Sparta Twp. | 77,964 | 28,991 | 48,700 | 77,691 | 155,655 | 3,625 | 695,461 | 850,116 |
| Stanhope Bor. | 22,651 | 13,575 | 11,750 | 25,325 | 47,976 | 999 | 190,138 | 238,114 |
| Stillwater Twp. | 16,247 | 31,425 | 14,300 | 45,725 | 61,972 | 990 | 191,394 | 253,366 |
| Sussex Bor. | 14,258 | 15,500 | 5,300 | 20,800 | 35,058 | 333 | 66,441 | 101,499 |
| Vernon Twp. | 55,313 | 66,552 | 58,275 | 124,827 | 180,140 | 4,316 | 803,942 | 984,082 |
| Walpack Twp. | 2,629 | 370 | 217 | 587 | 3,216 | 14 | 1,309 | 4,525 |
| Wantage Twp. | 33,842 | 44,275 | 23,100 | 67,375 | 101,217 | 1,697 | 325,540 | 426,757 |
| Totals | $589,132 | $585,975 | $389,642 | $975,616 | $1,564,748 | 28,810 | $5,518,659 | $7,083,407 |

Difference in Totals Due to Rounding

# CHAPTER VII

# LEGISLATION, COURT DECISIONS AND ATTORNEY GENERAL OPINIONS

This chapter is organized into three sections: Recent Changes in Tax Laws, Recent Court Decisions and Recent Attorney General Opinions.

## RECENT CHANGES IN TAX LAWS

### ALCOHOLIC BEVERAGE TAX

**Farm Winery License—Tax on Wine From Grapes Grown in New Jersey at $0.10 Per Gallon—Chapter 280, P.L. 1981** (approved September 10, 1981). The Act provides for a farm winery license and limits production to 50,000 gallons annually. The rate of tax for wine made from grapes or fruit grown in New Jersey shall be $0.10 per gallon instead of $0.30 per gallon. The Act provides that the rate of tax shall be $0.10 per gallon for wine manufactured by holders of a farm winery license, or for wine manufactured from grapes or fruit grown in this State by holders of a plenary winery license issued pursuant to the provisions of R.S. 33:1-10.

### BUSINESS PERSONAL PROPERTY TAX

**Exempts Property Brought Into New Jersey After January 1, 1977—Chapter 397, P.L. 1981** (approved January 6, 1982). Provides for the exemption from taxation business personal property brought into New Jersey on or after January 1, 1977.

### CIGARETTE TAX ACT

**5% Surtax on Wholesale Price of Cigarettes—Chapter 40 P.L. 1982** (approved June 17, 1982). This Act amends the Cigarette Tax Act to add a surtax on the wholesale price, equal to the percentage rate imposed by the retail sales tax, currently five percent. The Act does provide, however, that the minimum surtax shall be five cents per package of 20 cigarettes, or 2½ cents per 10 cigarettes.

The Act provides that licensed distributors and wholesale dealers must inventory their existing stock of cigarettes and pay the additional tax. It also provides that each retail licensee must inventory the amount of cigarettes in his possession on the day following approval of this act.

The Act adjusts the discount rate to 1.156% to compensate for the increased tax rate established pursuant to this legislation.

The surtax will be determined by the Director of the Division of Taxation by a calculation of the average wholesale price of cigarettes in the State, to be performed and published every 6 months commencing January 1, 1983.

The Act provides that $1,000,000 of the surtax collected shall be used for Cancer Research except that in the Fiscal Year 1983, $500,000 shall be used for Cancer Research.

The Act becomes effective at 12:01 AM on the day following enactment (July 17, 1982).

**Increases Penalties for Transportation of Unstamped Cigarettes—Chapter 361, P.L. 1981** (approved December 30, 1981). Increases the penalty for transporting unstamped cigarettes destined for sale, use or possession within New Jersey. The law currently provides that anyone guilty of transporting unstamped cigarettes is a disorderly person and is accordingly liable to fine of up to $500.00 or six months imprisonment, or both. The act provides for imposition of an additional penalty equal to the amount of tax due on the unstamped cigarettes.

## CORPORATION BUSINESS TAX

**Phase Out of Net Worth Tax**—Chapter 55, P.L. 1982 (approved June 30, 1982). This Act provides for the phase out of the net worth tax on all corporations under the Corporation Business Tax. The percentage of the net worth tax rate to be imposed on corporations shall be as follows:

| Accounting or Privilege Period Beginning On or After | Percentage of Rate To Be Imposed |
|---|---|
| April 1, 1983 | 75% |
| July 1, 1984 | 50% |
| July 1, 1985 | 25% |
| July 1, 1986 | 0% |

The Minimum tax on net worth shall be $25 for a domestic corporation, $50 for a foreign corporation, or $250 for an investment company or regulated investment company. New tables will be issued for corporations with total assets at the close of the accounting period of less than $150,000.

**Accelerated Cost Recovery System (ACRS) Disallowed—Chapter 50, P.L. 1982** (approved June 30, 1982). This legislation eliminates for corporation business tax purposes the use of the accelerated cost recovery system depreciation rates on property acquired after Jan. 1, 1981, under the Federal Economic Tax Act of 1981. The Act provides for the use of depreciation rates in accordance with Internal Revenue Code provisions in effect prior to Jan. 1, 1981, but only with respect to a taxpayer's accounting period ending after Dec. 31, 1981. Where a taxpayer's accounting period begins in 1981 and ends in 1982, however, no modification is required for property placed in service during that part of the accounting period which occurs in 1981. The Director of the Division of Taxation will promulgate rules and regulations to provide the manner in which the remaining life of the property shall be reported.

The Act also provides for the determination of net income without the exclusion of any amount which the taxpayer claimed as a deduction in federal income for a qualified lease agreement under 168(f)(8) of the Internal Revenue Code (New Safe Harbor for Leverage Leases). An exception is provided for property described in 168(f)(8)(D)(iii) of the Internal Revenue Code that is a qualified mass commuting vehicle [as defined in section 103(b)(9)] and which is financed in whole or in part by obligations on which the interest is excludable from income under section 103(a).

**Excludes Debt to an Affiliated Corporation or Affiliates of Bank Holding Companies from Net Worth—Chapter 467, P.L. 1981** (approved January 11, 1982). Provides that net worth shall not include indebtedness which is a result of a bona fide financing of motor vehicle inventory held for sale to customers which financing is provided by a taxpayer customarily and routinely providing this type of financing.

In computing net income deduction shall be made in full to the extent that it relates to financing of motor vehicle inventory held for sale to customers providing said indebtedness is owed to a taxpayer customarily and routinely providing this type of financing. Deduction also shall be made in full to the extent it relates to debt of a banking corporation or other corporation to a bank holding company as defined in 12 U.S.C. 1841, of which the banking corporation or other corporation is a subsidiary.

The act is effective immediately, and is applicable to taxpayers whose accounting periods end on or after December 31, 1981.

**Alternative Method to Calculate Amount of Installment Payments to Avoid Underpayment and Interest Charges—Chapter 343, P.L. 1981** (approved December 17, 1981). The law permits corporations an alternative basis for calculating the amount of an installment payment pursuant to Chapter 184, P.L. 1981 (approved June 19, 1981) which must be made in order to avoid underpayment, and the interest charges associated therewith. The law provides for the calculation of the installment payment based upon the prior year's income computed at current tax rates or the payment of an amount equal to 90 percent of the tax for the current fiscal or calendar accounting year computed by placing on an annualized basis the taxable net income and entire net worth.

**Indebtedness and Interest Owed by Automobile Dealers to Automobile Financing Company Not Includible in Net Worth Base or Net Income Base —Chapter 259, P.L. 1981** (approved August 12, 1981). Amends the Corporation Business Tax Act at N.J.S.A. 54:10A-4(d) and 4(k)(2)(E)(iv) to provide that indebtedness owing as well as interest paid by an automobile dealer to an automobile financing company would not be includible in the net worth base or net income base, even though the automobile financier holds 10 percent or more of the stock of the dealership. This act takes effect immediately, and is applicable to taxpayers with accounting periods commencing on and after January 1, 1981.

## EMERGENCY TRANSPORTATION TAX

**Amended to Conform to Recent Amendments in New York State Personal Income Tax Law—Chapter 374, P.L. 1981** (approved December 30, 1981). Amends the Emergency Transportation Tax Act by increasing the standard and minimum standard deduction, the personal exemption allowance and the household credit. Other amendments were also made relating to the computation of capital gains and personal service income.

## GROSS INCOME TAX

**Excess Contributions to the Disability and Unemployment Compensation Funds may be Applied by Taxpayer to his Gross Income Tax Liability—Chapter 453, P.L. 1981** (approved January 11, 1982). Allows a taxpayer who is entitled to a refund for excess contributions to the Disability and Unemployment Compensation funds to apply such excess contributions to his Gross Income Tax liability. Provides for the monthly payment for the amount of such credits allowed to the Division of Taxation from the Division of Unemployment and Temporary Disability Insurance.

The act is effective immediately and applies to the tax years commencing with the first full tax year succeeding enactment.

**Interest on All-Savers Certificates Exempt from Tax—Chapter 423, P.L. 1981** (approved January 11, 1982). This act exempts interest on all-savers certificates from the gross income tax up to a maximum of $1,000 for an individual taxpayer or $2,000 for a couple filing jointly. The act is effective immediately and expires on December 31, 1982.

## INSURANCE PREMIUMS TAX

**Revises and Corrects Certain Statutes—Restores Wording Inadvertently Omitted From Amendents To Insurance Premium Tax—Chapter 511 P.L. 1981** (approved January 12, 1982). This act was prepared by the Division of Legal Services in furtherance of its statutory duty to "conduct a continuous examination of the general and permanent statutory law of this State . . . for the purpose of discovering defects in the law" (P.L. 1979, c. 8, s. 8; C. 52:11-61d.).

The act corrects errors in the statutory law which include those that are typographical, contain archaic or duplicative langauge and which are created by the enactment at the same time of bills amending the same statutory sections.

The act restores wording inadvertently omitted from amendments to the Insurance Premium Tax Act.

Section 22 amends P.L. 1945, c. 132, s. 2 (C.54:18A-2) to restore wording inadvertently omitted when this section was amended by P.L. 1981, c. 183.

Section 23 amends P.L. 1945, c. 132, s. 3 (C. 54:18A-3) to restore wording inadvertently omitted when this section was amended by P.L. 1981, c. 183.

This act is effective immediately.

**Additional Prepayment of Current Taxes Required to be Made by Foreign Insurance Companies—Chapter 247, P.L. 1981** (approved August 3, 1981). Requires foreign insurance companies, in addition to their prepayment of tax in an amount equal to 50% of their tax liability, to pay on October 1, 1981, and annually thereafter on said date, an additional 25% of the tax based on the previous year's business. Domestic insurance companies will be required to pay on March 1, 1982, the tax based on business done during the calendar year 1981 less franchise taxes paid to counties and municipalities during the calendar year 1981, and on the same day to prepay 50% of the tax on business done in 1982 amounting to one-half of the prior year's tax without deduction for franchise taxes paid locally. On June 1, 1982 and each June 1 thereafter, an additional 50% of the tax shall be paid, which shall be one-half of the prior year's tax without deduction for franchise tax paid locally. The balance of the tax will be due on March 1, 1983, and March 1 annually thereafter. The taxpayer will also prepay on March 1 of each year 50% of the tax based on business done during the prior calendar year. The tax as to foreign insurance companies is applicable for 1981 and as to domestic companies for 1982. Provision is also made for a refund in the event the prepayments are found to be in excess of the total tax payable. In the event the franchise tax paid to counties and municipalities during the calendar year 1981 exceeds the amount of tax liability payable to the State, no refund or credit shall be allowed.

## LOCAL PROPERTY TAX

**Remission of County Taxes to Taxing Districts In Which County Institutions Are Located—Chapter 36 P.L. 1982** (approved June 10, 1982). The law provides that a taxing district in which there is located a county institution, other than an educational institution or park lands, regardless of whether such lands are owned and occupied by a park commission or by any other department, division, agency or instrumentality of the county government, which occupies more than 200 acres, and which constitute at least 5% of the total land area of the taxing district shall have remitted or rebated by the county treasurer a sum equal to a percentae of the county tax rate applied to the entire amount of ratables remaining subject to taxation according to the following schedule:

| | |
|---|---|
| 1982 | 45% |
| 1983 | 40% |
| 1984 | 30% |
| 1985 | 15% |
| 1986 | 15% |
| 1987 and thereafter | 0% |

The act is effective immediately and is retroactive to January 1, 1982.

**Requires a Tax Assessor to Receive a Copy of Petition of Appeal to County Board of Tax Appeals Affecting his District—Chapter 568, P.L. 1981** (approved January 18, 1982). This act requires a tax assessor of any taxing district to receive, directly, a copy of all appeals to the county board of taxation affecting his district. The assessor would also receive copies of any appeal to the Tax Court from the judgement of the county board of taxation, as well as a copy of any judgement of the Tax Court affecting his district. A copy of any judgement of the Tax Court must also be received by the county tax administrator of the county in which the taxing district is situated. The assessor, clerk of the taxing district who shall forthwith notify the collector, and the county tax administrator of the county in which the taxing district is situated must also receive notice of the withdrawal or dismissal of complaints filed with the Tax Court.

This act is effective immediately.

**Tax Exemption for Property Owned by New Jersey Transit Used Primarily as a Public Transportation Passenger Facility—Chapter 560, P.L. 1981** (approved January 12, 1982). Retains the tax exemption for property owned by New Jersey Transit used primarily as a public transportation passenger facility and located within an area in need of rehabilitation.

This act is designed to retain the tax exemption for property owned by New Jersey Transit that is used primarily as a public transportation passenger facility and located within an area in need of rehabilitation, notwithstanding that a portion of such property is leased for other uses or purposes. It is also designed to ensure that the lessee will not be subject to taxation.

The act is effective immediately.

**Permits Municipalities to Abate Some Portion of A Homeowner's Tax Assessment When the Owner Improves his Dwelling, In Addition to Exemption up to $15,000.00 of the Value of the Improvement—Chapter 544, P.L. 1981** (approved January 12, 1982). This act the "Home Improvement Tax Cut Act," extends to P.L. 1975, c. 104 (homeowner's improvements) the optional tax abatement device currently available to municipalities under P.L. 1979, c. 233 (multiple dwelling improvements) and P.L. 1970, c. 12 (commercial and industrial improvements). The act would permit municipalities to abate some portion of a homeowner's tax assessment when the owner improves his dwelling, in addition to exemption up to $15,000.00 of the value of the improvement. The annual amount of the abatement could not exceed 30% of the annual amount of the improvement exemption granted. An adopting municipality could set up its own schedule providing for a different percentage of abatement, up to 30%, for each year or any year of the 5 year abatement period.

A municipality adopting the abatement provisions of this act could, if it wished, grant abatements from home improvements for which exemptions have been previously granted, but only for any portion of the 5 year exemption period remaining.

The act is effective immediately.

**Permits Charitable Or Religious Organization To Receive A Real Property Tax Exemption Despite Failure To File A Timely Application—Chapter 539 P.L. 1981** (approved January 12, 1982).

This act permits a charitable or religious organization which meets all the requirements for a real property tax exemption despite its failure to file a timely application. The organization's right to receive a belated exemption would only last for 3 years from the last date on which a timely application for an exemption could have been filed. No interest is to be paid by the municipality on any refund made pursuant to this section.

The act is effective immediately.

**Permits County Tax Board Members With 10 Years Experience Prior To The Effective Date of The Amendatory Act And Reappointed To A 5 Year Term Prior To That Date To Substitute Experience For Training Course Requirements—Chapter 516, P.L. 1981** (approved January 12, 1982). This act permits county tax board members with 10 years experience prior to the effective date of the amendatory act and reappointed to a 5 year term prior to that date and currently serving that term to substitute this experience for the training course requirements. This act would permit these experienced members to continue their current term of appointment to the board past June 30, 1982, and to be reappointed by the Governor with the advice and consent of the Senate.

The act is effective immediately.

**Provides for Transfer of a Housing Project from an Urban Renewal Corporation to a Limited Dividend Non-Profit Housing Corporation with a Continuance of its Tax-Exempt Status—Chapter 506, P.L. 1981** (approved January 12, 1982). This act would permit the transfer of a housing project from an urban renewal corporation or association in order to continue its real property tax exempt status. The urban renewal laws (Fox-Lance) provide for a maximum tax exempt period of 15 years. The limited-dividend nonprofit housing laws provide for a 50 year exemption period. The act would permit a transfer agreement which would provide for a continuation of the tax exemption for a period of 50 year, less the period or prior exemption under the urban renewal law. The act provides for the assumption by the housing corporation or association of debts and obligations relating to the housing project, and for a mutual agreement between the housing corporation or association and the municipality with respect to the annual service charge to be paid on the project in lieu of property taxes.

The act is effective immediately.

**Senior Citizens and Disabled Protected Tenancy Act Applies to the Conversion of Mobile Home Parks to Condominiums or Cooperatives—Chapter 445, P.L. 1981** (approved January 9, 1982). Provides that the provisions of the Senior Citizens and Disabled Protected Tenancy Act, would apply to the conversion of mobile home parks to condominiums or cooperatives.

**Temporary Prohibition of Reevaluation of Real Property Under Mayor-Council Plan D—Chapter 421, P.L. 1981** (approved January 9, 1982). Temporarily prohibits the implementation of a reevaluation of real property in a municipality operating under a Mayor-Council Plan D with a population of more than 45,000 and less than 130,000.

**Municipal Tax Assessor Change in Law Concerning Appointment, Term, Powers and Duties—Chapter 393, P.L. 1981** (approved January 6, 1982). Amends the law pertaining to the appointment, term, powers and duties of a municipal tax assessor.

**Property Exemption or Abatement for Multiple Dwelling does not Terminate on Transfer of Title—Chapter 378, P.L. 1981** (approved December 31, 1981). This act would provide that property exemption or abatement for improvement to a multiple dwelling shall not terminate upon the transfer of title. Under present law, such exemption or abatement are terminated upon transfer of title.

**One Year Moratorium Extension on Taxation of Mobile Homes—Chapter 358, P.L. 1981** (approved December 30, 1981). Extends for one year the moratorium on taxation of mobile homes as real property through 1982 for local property taxes and sales tax purposes. Repeals Chapter 9, P.L. 1981 (approved January 26, 1981) which extended moratorium through 1981.

**No Interest on Assessments to Farmland for Improvements—Chapter 310, P.L. 1981** (approved December 3, 1981). Amends the law to prohibit the charging of interest on assessments to farmland for improvements when the payment of such has been deferred.

**Farmland Bond Act—Chapter 276, P.L. 1981** (approved August 31, 1981). Designated the "Farmland Retention and Development Bond Act", provides for a $50 million bond issue for the purchase of development easements on farmland. The bond issue was voted upon at the general election in November 1981.

**Budgetary Reserve for Uncollected Taxes—Chapter 193, P.L. 1981** (approved July 2, 1981). Provides that a municipality shall not be required to fund its budgetary "reserve for uncollected taxes" under certain circumstances—applies to 1981 through 1983 municipal budget years.

**Municipal Assessors—Chapter 192, P.L. 1981** (approved June 30, 1981). Permits each county tax board commissioner who was in office on January 1, 1980 an additional full year beyond July 1, 1981 to complete the three training courses for municipal assessors designated by N.J.S.A. 54:1-35.28.

## MOTOR FUELS TAX

**Increases the Minimum and Maximum Bond Requirements of Gasoline Jobbers of Distributors—Chapter 352, P.L. 1981** (approved December 24, 1981). This act amends the Motor Fuel Tax Law by changing the total amount of the bond or bonds required to be filed by any distributor or gasoline jobber which bond shall not be less than $5,000 nor more than $500,000.

**Permits the Sale of Motor Fuels by the Liter—Chapter 230, P.L. 1981** (approved July 27, 1981). Permits the sale of motor fuel by the liter; prescribes the dimensions of signs advertising the price per gallon and per liter.

## PUBLIC UTILITIES TAX

**Prevents Double Taxation of Gas or Electricity Purchased By New Jersey Utilities From Out-of-State Utilities For Resale And Which Are Subject To Tax On The New Jersey Utilities—Chapter 39, P.L. 1982** (approved June 16, 1982).

This Act provides that gas or electricity purchased by New Jersey utilities from out-of-state utilities which are subject to New Jersey taxes will not be subject to double taxation.

It addresses instances in which the receipts for the sale of energy of out-of-state utilities selling electricity or natural gas to New Jersey utilities are subject to either the Corporation Business Tax Act or the Gross Receipts Tax on certain corporations. In these instances, this income would be taxed twice, because it would also be subject to the Gross Receipts and Franchise Tax when it is sold by the New Jersey utility to its ratepayers. And, ultimately, all of these taxes are passed on to the ratepayer. This legislation clarifies existing law to prevent double taxation.

Specifically, this Act exempts from the New Jersey Corporation Business Tax Act receipts received by a utility, whose principal place of business is out-of-state, in payment for gas or electricity sold to a New Jersey utility which will pay Gross Receipts and Franchise taxes on this energy when it sells it to its ratepayers.

The Act also exempts from the Gross Receipts Tax on Certain Corporations (R.S.54:13-11 et seq.), which applies to utility companies not subject to the gross receipts and franchise tax imposed by P.L. 1940, c.5 (C.54:30A-49 et seq.), any out-of-state utility whose primary business consists of transferring gas or electricity to a New Jersey public utility subject to the gross receipts and franchise tax imposed by P.L. 1940, c.5.

When New Jersey utilities sell energy to each other, these transactions are exempted from the Gross Receipts and Franchise Tax, to insure that ratepayers will not bear such burden. This Act provides that transfers of energy from certain out-of-state utilities will be treated in the same way.

## SALES AND USE TAX

**Exempts from Tax Receipts from Sales of Recycling Equipment—Chapter 546, P.L. 1981** (approved January 12, 1982). This act amends the Sales and Use Tax Act to exempt from taxation the receipts from the sales of recycling equipment which is used exclusively to sort and prepare solid waste for recycling or in the recycling of solid waste.

"Recycling equipment" means any equipment which is used exclusively to sort and prepare solid waste for recycling or in the recycling of solid waste. "Recycling equipment" does not include conventional motor vehicles or, any equipment used in a process after the first marketable product is produced or, in the case of recycling iron or steel, any equipment used to reduce the waste to molten state and in any process thereafter.

**One Year Moratorium on Taxation of Mobile Homes—Chapter 358, P.L. 1981** (approved December 30, 1981). Extends for one year the moratorium on taxation of mobile homes as real property through 1982 for local property tax and sales tax purposes. Repeals Chapter 9, P.L. 1981 (approved January 26, 1981) which extended moratorium through 1981.

**Exempts from Tax Purchases of Aircraft and Boats and Other Vessels by Nonresidents—Chapter 332, P.L. 1981** (approved December 14, 1981). The act exempts from the sales and use tax purchases of aircraft and boats and other vessels by nonresidents. The purchaser may not house, moor, base or otherwise place the aircraft, boat or other vessel in this State for use on other than a transient basis or for repairs at any time within 12 months of the purchase.

## SANITARY LANDFILL TAX

**Sanitary Landfill Facility Closure and Contingency Fund Act—Tax Imposed Upon Sanitary Landfill Facilities—Chapter 306, P.L. 1981** (approved November 25, 1981). The Act imposed a tax upon sanitary landfill facilities to fund certain damages resulting from the operation or closure of landfills. There is levied upon the owner or operator of every sanitary landfill facility a tax to insure the proper closure thereof and to provide funds to compensate for any damages resulting from the operation or closure of the facility. The tax is levied on all solid waste accepted for disposal at the rate of $0.15 per cubic yard of solids and $0.002 per gallon of liquids. In the event that any solid waste is measured, upon acceptance for disposal, by other than cubic yards or gallons, the tax shall be levied on the equivalents thereof as shall be determined by the Director of the Division of Taxation. The tax period means every calendar month or any other period prescribed by rules and regulations adopted by the Director of the Division of Taxation. Tax returns must be filed on the twentieth day following the close of the tax period.

Every owner or operator of a sanitary landfill which accepts solid or liquid waste for disposal and which is subject to tax is required to register, within 20 days after the first acceptance of such waste, with the Director of the Division of Taxation. The act becomes effective January 1, 1982.

## SPILL COMPENSATION CONTROL ACT

**Annual Audit of New Jersey Spill Fund By State Auditor—Chapter 32, P.L. 1982** (approved April 30, 1982). The act directs the State Auditor to conduct a comprehensive and detailed audit of the New Jersey Spill Fund every year. This independent audit is needed to assure taxpayers and the general public that the revenues in the fund are being spent effectively and efficiently. The audit for the fiscal year 1981 is due within 60 days of the effective date of this act which is immediately, and each successive annual audit is due on or before December 31. The audit and recommendations are to be submitted to the Governor, the Legislature, the General Assembly Agriculture and Environment Committee and the Senate Energy and Environment Committee.

| UNION COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE | | Grand Total |
|---|---|---|---|---|---|---|---|---|
| | | | | | | Number | Amount | |
| Berkeley Heights Twp. .... | $ 91,683 | $ 30,600 | $ 51,650 | $ 82,250 | $ 173,933 | 3,285 | $ 601,891 | $ 775,824 |
| Clark Twp. .......................... | 128,795 | 80,100 | 95,600 | 175,700 | 304,495 | 4,373 | 838,679 | 1,143,174 |
| Cranford Twp. .................... | 186,501 | 135,818 | 115,400 | 251,218 | 437,719 | 6,521 | 1,268,855 | 1,706,574 |
| Elizabeth City .................... | 773,139 | 502,667 | 122,600 | 625,267 | 1,398,406 | 11,273 | 2,324,018 | 3,722,424 |
| Fanwood Bor. .................... | 62,560 | 22,905 | 36,750 | 59,655 | 122,215 | 2,242 | 438,486 | 560,701 |
| Garwood Bor. .................... | 35,932 | 49,265 | 20,550 | 69,815 | 105,747 | 1,078 | 213,450 | 319,197 |
| Hillside Twp. ...................... | 144,974 | 143,550 | 64,050 | 207,600 | 352,574 | 4,990 | 1,019,949 | 1,372,523 |
| Kenilworth Bor. ................ | 62,897 | 81,054 | 39,300 | 120,354 | 183,251 | 2,212 | 420,220 | 603,471 |
| Linden City ........................ | 283,948 | 401,502 | 138,300 | 539,802 | 823,750 | 8,299 | 1,519,157 | 2,342,907 |
| Mountainside Bor. ........... | 50,460 | 26,700 | 37,100 | 63,800 | 114,260 | 2,185 | 414,641 | 528,901 |
| New Providence Bor. ...... | 96,335 | 25,957 | 56,850 | 82,807 | 179,142 | 3,092 | 589,967 | 769,109 |
| Plainfield City .................... | 324,094 | 138,764 | 74,450 | 213,214 | 537,308 | 6,979 | 1,461,633 | 1,998,941 |
| Rahway City ...................... | 199,647 | 206,843 | 109,900 | 316,743 | 516,390 | 6,101 | 1,233,575 | 1,749,965 |
| Roselle Bor. ....................... | 155,996 | 155,869 | 66,550 | 222,419 | 378,415 | 4,284 | 873,328 | 1,251,743 |
| Roselle Park Bor. ........... | 98,526 | 109,490 | 47,500 | 156,990 | 255,516 | 2,844 | 572,797 | 828,313 |
| Scotch Plains Twp. ......... | 154,951 | 76,685 | 87,500 | 164,185 | 319,136 | 5,744 | 1,119,234 | 1,438,370 |
| Springfield Twp. ............... | 103,616 | 71,408 | 62,450 | 133,858 | 237,474 | 3,631 | 712,271 | 949,745 |
| Summit City ...................... | 157,277 | 72,488 | 66,000 | 138,488 | 295,765 | 4,851 | 921,733 | 1,217,498 |
| Union Twp. ........................ | 354,666 | 514,452 | 221,450 | 735,902 | 1,090,568 | 13,611 | 2,642,871 | 3,733,439 |
| Westfield Town ................. | 229,983 | 83,349 | 116,600 | 199,949 | 429,932 | 7,770 | 1,502,765 | 1,932,697 |
| Winfield Twp. .................... | 15,269 | ........ | ........ | ........ | 15,269 | 651 | 58,583 | 73,852 |
| Totals ............. | $3,711,251 | $2,929,465 | $1,630,550 | $4,560,015 | $8,271,266 | 106,016 | $20,748,105 | $29,019,371 |

Difference in Totals Due to Rounding

| WARREN COUNTY | Municipalities Share of $50 million | Property Tax Deductions | Veteran Deductions | Total Property Tax and Veteran Deductions | Total Payment | HOMESTEAD REBATE Number | HOMESTEAD REBATE Amount | Grand Total |
|---|---|---|---|---|---|---|---|---|
| Allamuchy Twp. | $ 8,191 | $ 5,400 | $ 6,000 | $ 11,400 | $ 19,591 | 625 | $ 111,046 | $ 130,637 |
| Alpha Bor. | 19,348 | 35,000 | 11,650 | 46,650 | 65,998 | 662 | 124,232 | 190,230 |
| Belvidere Town | 18,608 | 20,125 | 10,550 | 30,675 | 49,283 | 616 | 120,752 | 170,035 |
| Blairstown Twp. | ........ | 23,900 | 13,850 | 37,750 | 37,750 | 1,035 | 152,500 | 190,250 |
| Franklin Twp. | 13,786 | 18,162 | 7,500 | 25,662 | 39,448 | 529 | 100,186 | 139,634 |
| Frelinghuysen Twp. | 7,887 | 7,530 | 3,700 | 11,230 | 19,117 | 314 | 58,859 | 77,976 |
| Greenwich Twp. | 10,685 | 14,425 | 5,900 | 20,325 | 31,010 | 453 | 85,596 | 116,606 |
| Hackettstown Town | 67,414 | 34,809 | 25,600 | 60,409 | 127,823 | 1,666 | 322,543 | 450,366 |
| Hardwick Twp. | 4,213 | 6,288 | 3,450 | 9,738 | 13,951 | 243 | 44,973 | 58,924 |
| Harmony Twp. | 13,921 | 23,200 | 10,300 | 33,500 | 47,421 | 705 | 132,933 | 180,354 |
| Hope Twp. | 8,055 | 9,625 | 4,900 | 14,525 | 22,580 | 397 | 75,035 | 97,615 |
| Independence Twp. | 15,134 | 15 229 | 8,950 | 24,179 | 39,313 | 658 | 122,831 | 162,144 |
| Knowlton Twp. | 12,033 | 17,100 | 6,150 | 23,250 | 35,283 | 474 | 90,260 | 125,543 |
| Liberty Twp. | 8,696 | 14,600 | 6,700 | 21,300 | 29,996 | 434 | 82,105 | 112,101 |
| Lopatcong Twp. | 24,842 | 36,175 | 20,550 | 56,725 | 81,567 | 1,277 | 241,581 | 323,148 |
| Mansfield Twp. | 27,775 | 22,292 | 12,900 | 35,192 | 62,967 | 1,037 | 196,094 | 259,061 |
| Oxford Twp. | 12,842 | 18,917 | 5,100 | 24,017 | 36,859 | 431 | 82,372 | 119,231 |
| Pahaquarry Twp. | ........ | ........ | ........ | ........ | ........ | ........ | ........ | ........ |
| Phillipsburg Town | 119,795 | 179,562 | 58,250 | 237,812 | 357,607 | 3,592 | 683,547 | 1,041,154 |
| Pohatcong Twp. | 26,898 | 33,163 | 19,400 | 52,563 | 79,461 | 1,071 | 202,210 | 281,671 |
| Washington Bor. | 42,606 | 55,275 | 18,050 | 73,325 | 115,931 | 1,261 | 248,526 | 364,457 |
| Washington Twp | 25,617 | 32,288 | 18,500 | 50,788 | 76,405 | 1,127 | 214,148 | 290,553 |
| White Twp. | 16,688 | 14,637 | 9,600 | 24,237 | 40,925 | 659 | 116,607 | 157,532 |
| Totals | $505,036 | $637,703 | $287,550 | $925,253 | $1,430,289 | 19,266 | $3,608,938 | $5,039,227 |

Difference in Totals Due to Rounding

## STATE TAX UNIFORM PROCEDURE LAW

**Empowers The Director of the Division of Taxation To Issue A Warrant Of Execution To Satisfy A Tax Liability—Chapter 392, P.L. 1981** (approved January 6, 1982). This act is designed to provide the Director of the Division of Taxation with additional authority to enforce collection of all taxes, either by issuing a warrant of execution to the sheriff or to any officer or employee of the Division. The power to issue a warrant in the latter situation is presently provided for in the Sales Tax Act where it has been highly effective.

## MISCELLANEOUS

**Extends Time for Municipal Governing Bodies to Review Defeated School Budgets—Chapter 18 P.L. 1982** (approved April 7, 1982). Extends the time which municipal governing bodies have to review school budgets that are defeated in the 1982 school election from April 18 to April 28.

**Delays The New Allocation Formula Under Chapter 461 Public Law of 1981 of the Proceeds of the Altantic City Luxury Tax—Chapter 10, P.L. 1982** (approved March 11, 1982). This act amends P.L. 1982, c. 461 (approved January 8, 1982) to provide that Atlantic City would continue to receive the same share of revenues from their Atlantic City Luxury Tax for the periods designated under the law.

**Creation of Stock Savings Bank—Chapter 9, P.L. 1982** (approved March 4, 1982). Provides for the creation of stock savings banks and a procedure for converting existing mutual savings banks into stock savings banks.

**Permits Boards of Education and their Employees to Enter Into Tax Sheltering Salary Reduction Agreements—Chapter 550, P.L. 1981** (approved January 12, 1982). The purpose of this act is to provide an investment alternative to any local board of education and its employees wishing to enter into a tax sheltering salary reduction agreement authorized under section 403 (b) of the Federal Internal Revenue Code. Current State law restricts the form of employer payments under such agreements to purchases of annuities from insurance companies. This act would permit implementation of the agreements through employer contributions to a custodial account for investment in the stock of regulated investment companies (mutual funds). The Internal Revenue Code was amended in 1974 to authorize this form of investment under these agreements.

**Exempts Real Estate From Levy and Sale by Execution to Enforce Judgment for Wage Tax—Chapter 548, P.L. 1981** (approved January 12, 1982). This act amends *N.J.S.A.* 2A:17-17 and exempts real estate from being levied upon and sold by execution to enforce a judgment obtained for the payment and satisfaction of any employment wage tax, including penalties. This act is effective immediately.

**Local Authorization Act—Extended to January 1, 1986—Chapter 507, P.L. 1981** (approved January 12, 1982). Extends the Local Authorization Act to January 1, 1986. Current Authorization expired December 31, 1981. The City of Newark imposes a payroll tax and parking service fees under the Act.

**Amends Law Pertaining to the Effects of the 1980 Federal Census—Chapter 462, P.L. 1981** (approved January 9, 1982). This act revises various statutes relating to local governments which contain either specific population figures or population classifications, in order to accord those statutes with the 1980 census figures. The act continues, so far as possible, the existing authorizations, requirements and benefits which counties and municipalities have heretofore adopted under those statutes. The act also repeals numerous population specific statutes which are no longer in use by local governments. The act deletes from the statutes reference to specific past federal censuses and inserts reference to the "latest federal decennial census." This is done to prevent statutes from being rendered arbitrary by later censuses.

The act does not amend any statutes pertaining to State aid to local governments or school districts, or relating to the drawing of Congressional or other districts.

The act is effective January 1, 1982.

**Authorizes an Increase from 3% to 7% Tax on Certain Sales and Services in Atlantic City and Reduces State Sales Tax on These Items from 5% to 3%—Chapter 461, P.L. 1981** (approved January 8, 1982). Authorizes an increase from 3% to 7% in the rate of tax imposed by Atlantic City on certain sales and services, except that those sales of alcoholic beverages subject to that tax shall remain at 3%. The act reduces the State Sales and Use Tax on those items, from 5% to 3%, making the full rate of tax imposed by the city and the State to be 10%. This change takes effect January 1, 1982.

The increased local portion of these revenues are specifically dedicated, as are the current revenues from the Atlantic City "luxury tax," to the payment of principal and interest on bonds issued by the Atlantic County Improvement Authority incident to authority projects in Atlantic City.

The increase in tax rate to 7% is effective upon adoption of a municipal ordinance.

**Local Tax Authorization Act—Chapter 433, P.L. 1981** (approved January 9, 1982). This act authorizes a municipality having a population of less than 300,000 but in excess of 220,000 to impose a tax under the Local Tax Authorization Act, but only to the extent permitted in Article 3 (Parking Tax).

**Revises Statutory Law on Administration of Estates of Decedents—Chapter 405, P.L. 1981** (approved January 6, 1982). Provides for the administration of estates of decedents and others, revises parts of the statutory law and enacting a new title to be known as Title 3B, "Administration of Estates-Decedents and Others" of the satutes.

**List of Ineligible Corporations—Chapter 356, P.L. 1981** (approved December 26, 1981). Directs the State Treasurer, instead of the Secretary of State, to keep list of corporations ineligible to do business with public entities because of offense by stockholder or principal officer.

**Exempts from State Approval Repairs or Renovations to a Permanent Dock Existing Prior to January 1, 1981—Chapter 315, P.L. 1981** (approved December 3, 1981). This Act amends R.S. 12:5-3 which requires the Department of Environmental Protection to review any development of any waterfront upon a State navigable water or stream.

The Act provides an exemption from State approval where the repair or renovation is of a permanent dock or other structure existing prior to January 1, 1981 or the construction is of a floating dock or other temporary structure, provided the structures are used for the docking or servicing of pleasure vessels.

**Creates New Jersey Water Supply Authority—Chapter 293, P.L. 1981** (approved October 7, 1981). Creates the New Jersey Water Supply Authority, empowering the authority to acquire, finance, construct and operate water systems under certain circumstances, authorizing the issuance of bonds of the authority, and providing for the terms and security thereof. The Water Supply Facilities Element in the Division of Water Resources of the Department of Environmental Protection, together with all its functions, powers and duties is transferred to the authority pursuant to the Act.

**Increase in Lifelife Credit Program to Eligible Senior Citizens and Disabled Persons—Chapter 292, P.L. 1981** (approved September 28, 1981). Increases from $125 to $150 in 1981 and to $175 in 1982, subject to the availability of appropriations, the gas and electric bill credit provided under the Lifeline Credit Program to eligible senior citizens and disabled persons.

**Recycling Act—Chapter 278, P.L. 1981** (approved September 9, 1981). This Act creates a state-wide recycling program which includes grants to municipalities, low interest loans to businesses, and also establishes county, municipal and state recycling programs. It is to be managed by the Department of Environmental Protection and the Department of Energy. In addition, it is to be funded by a tax administered by the Division of Taxation imposed at the rate of $0.12 per cubic yard of all solid waste accepted for disposal at a sanitary landfill facility on or after January 1, 1982. The rate of tax will be $0.06 per cubic yard on and after January 1, 1986. The Act provides that the tax shall expire on December 31, 1986.

**Municipalities in Unsound Financial Condition—Chapter 211, P.L. 1981** (approved July 20, 1981). Revises the law concerning supervision of municipalities in unsound financial condition.

**Utility Cost Assistance to Certain Renters—Chapter 210, P.L. 1981** (approved July 20, 1981). Provides utility cost assistance to renters who do not pay their own utility bills and who qualify for the Lifeline Credit Program.

**State Purchase of Tax Sale Certificates—Chapter 194, P.L. 1981** (approved July 2, 1981). Provides for State purchase of tax sale certificates in certain cases.

## RECENT COURT DECISIONS

### ALCOHOLIC BEVERAGE WHOLESALE SALES TAX

**Constitutionality of Tax Upheld Along With Atlantic City Luxury Tax—Atlantic Cape May Package Store Association, Gem Liquors Inc. and James Miron v. State of New Jersey and City of Atlantic City,** 3 NJ Tax 468 (November 6, 1981). The Tax Court of New Jersey upheld the constitutionality of the Alcoholic Beverage Wholesale Sales Tax and the Atlantic City Luxury Tax as not violative of due process and equal protection of the laws guaranteed under the United States and New Jersey Constitutions. The Alcoholic Beverage Wholesale Sales Tax Act effective August 1, 1980 imposes a 6.5% tax upon sales of alcoholic beverages from wholesaler to retailer, excepted is draft beer sold by the barrel. A 4% luxury tax is imposed in Atlantic City on sales of packaged alcoholic beverages by retailers to consumers. Effective July 1, 1982, Chapter 156 P.L. 1980 reduced the Alcoholic Beverage Wholesale Sales Tax in Atlantic City to 2.5%. Prior to that date alcoholic beverages sold in Atlantic City were subject to a 10.5% tax whereas in the rest of the State there was a tax of 6.5%.

Judgment was therefore entered dismissing the complaint.

## CORPORATION BUSINESS TAX

**Timely Filing of Appeals, Volac Inc. v. Director, Division of Taxation,** N.J. Tax (February 26, 1982). The Tax Court of New Jersey granted defendant's motion to dismiss plaintiff's complaint because it was not timely filed with the Tax Court within the 90 day limitation period established by *N.J.S.A.* 2A:3A-4.1 and R8:4(1)(b). Plaintiff did not file a complaint with the Tax Court until 188 days from the date of notice of assessment for Business Personal Property Tax and Corporation Business Tax. The court held that jurisdictional statutes of limitation may be tolled by courts in appropriate circumstances if the legislative purpose underlying the statutory scheme will thereby be effectuated. There are no circumstances in the present case to warrant any tolling of the filing deadline established by *N.J.S.A.* 2A:3A-4.1. The court said that the doctrine of estoppel is not applied against the State to the same extent it can be applied against individuals and that a taxing authority is not bound or estopped by unauthorized acts of its officers. It also said that a late filing cannot be excused because plaintiff lacked an accountant at the appropriate time or because it was a small firm lacking the wherewithal necessary to contest the deficiency until the complaint was filed.

## CAPITAL GAINS AND OTHER UNEARNED INCOME TAX

**Deduction of Capital Loss Against Interest and Dividends Income Denied —Robert A. and Ann D. Dreyer v. Director, Division of Taxation,** N.J. Tax (September 16, 1981). The Tax Court of New Jersey dismissed plaintiff's complaint and affirmed the Division of Taxation's denial of plaintiff's refund claim. The court held that plaintiffs could not offset a capital loss against taxable interest and dividends on its 1975 Capital Gains Tax return.

The regulations adopted by the Director of the Division of Taxation on March 26, 1976 included *N.J.S.A.* 18:10-3.3 which states that capital losses could only be used to offset capital gains and not other unearned income.

Section 5 of the Act which defined taxable capital gains, permitted the Director of the Division of Taxation to define net gains in a manner consistent with the Internal Revenue Code. The court said that it is a definitional authority and, as such, the defendant's regulations so defining capital gains were upheld by the Tax Court in *Farber v. Director, Division of Taxation,* 2 N.J. Tax 252 (Tax Court of 1981). The court also said that Section 19 of the Act which again permitted the Director to adopt rules and regulations relating to the administration and enforcement of the Act so as to be consistent with the Internal Revenue Code, is restricted to procedural consistency and not authority to permit a substantive change such as to allow an offset of a capital loss against otherwise taxable income.

**Gain From the Sale of Depreciable Real Property Used in Trade or Business Not Subject to Tax—Sanford Feld and Hermine Feld v. Director, Division of Taxation,** 3 NJ Tax (November 9, 1981). The Tax Court of New Jersey held that plaintiffs were not taxable under the tax on Capital Gains and Other Unearned Income Act *(N.J.S.A.* 54:8B-1 *et seq.)* for the gain realized from the 1975 sale of their depreciable improved income-producing real property (commonly referred to as section 1231 property). The statute which was repealed effective July 1, 1976 imposed the tax upon unearned income defined to include dividends, interest, royalties, and gains from the sale or exchange of capital assets. The statute specifically excluded from the definition of capital assets "property used in the taxpayer's trade or business of a character which is subject to the allowance for depreciation." Pursuant to statutory authority the defendant adopted a regulation providing that real or depreciable property used in a trade or business which is reported as capital gains for federal income tax purposes shall also be treated and reported as capital gains for New Jersey unearned income tax purposes (*N.J.A.C.* 18:30-6.10). The court held that the statute is clear and unambiguous and incorporates no inconsistent, ambiguous or conflicting provisions, and therefore, defendant's attempt to resolve the alleged conflict by "legislative" regulation is a nullity. The court, therefore, held that the regulation in question, *N.J.A.C.* 18:30-6.10 constitutes an invalid exercise of legislative power, as it is contrary to the plain meaning of the statute.

Judgement was, therefore, entered for plaintiffs.

**Relitigation of Federal Constitutional Claims Barred by res Judicata—William T. Hough and Norma P. Hough v. Sidney Glaser, Director of the Division of Taxation,** (United States District Court, District of New Jersey, 1981) (unreported). The United States District Court of New Jersey granted defendant's motion for summary judgment on the grounds that plaintiffs are barred from relitigation of the constitutionality of the tax assessment against them under the doctrine *res judicata.* The court said that the doctrine of *res judicata* will bar plaintiffs from seeking a federal review of their claims of constitutionality that were previously raised and litigated in a state court unless they were denied a full and fair opportunity to litigate the issues in the state court. The court held that the plaintiffs fully and fairly litigated their federal constitutional claims in the state courts and, therefore, it was compelled to recognize the finality of the state court judgment. The Tax Court of New Jersey, in its decision of December 24, 1980 (2 N.J. Tax 67) carefully examined the due process arguments of the plaintiffs and upheld an assessment of the Director of the Division of Taxation for the unearned income tax against the plaintiffs for the gain on the sale of real property located outside of New Jersey. The Appellate Division affirmed summarily on May 8, 1981 and the New Jersey Supreme Court denied a petition for certification. (87 N.J. 418)

The court also held that the plaintiffs are barred from seeking declaratory or injunctive relief against future assessments under the Tax Injunction Act. New Jersey in its comprehensive scheme for review of tax assessments provides a plain, speedy and efficient remedy for challenging tax assessments. The court refused to ignore the judgment of the New Jersey state courts.

The court, therefore, granted defendant's motion for summary judgment and would not consider plaintiff's cross-motion for a stay of the state assessment pending litigation.

**Confidentiality of Tax Records—Henry and Elaine Kaufman v. Director, Jason M. and Patricia Elsas v. Director, Vincent B. & Patricia Murphy v. Director,** N.J. Tax (June 24, 1982). On motion for discovery by plaintiffs, the Tax Court held that the court could not breach the confidentiality of tax records protected by the statute at *N.J.S.A.* 54:50-8(a). The court noted that the exception in the statute permitting disclosure is limited to encompass only the release of the taxpayer's own records involved in the proceeding and not the records of others subject to the same tax. The court also held that documents which constitute intra-agency, predecisional, deliverative communications are immune from disclosure. The court said that the power of an executive to protect the confidentiality of communications pertaining to the executive function has been recognized in this State in order to encourage the full and frank discussion within the government regarding the formulation of policy. Judgement was accordingly entered for defendant.

**Gain On Sale Of Apartment Properties Not Subject To Tax Where Properties Operated As Trade Or Business Of Owning Partnership—Donald W. Swift, Et UX, Et Al v. Taxation Division Director,** 185 NJ Super 378, 4 NJ Tax 115 (Tax Court, February 9, 1982). The Tax Court of New Jersey entered judgment in favor of plaintiff taxpayers and held they as partners were not subject to tax on the gain realized on the sale of apartment properties which were operated as a trade or business by the owning partnership. The court held that the partnership was not a passive investor and that the activity of the partnership in this case constituted a trade or business.

The act which imposed the tax on gains derived from the sale or exchange of capital assets excluded from the definition of capital assets depreciable property used in the trade or business (Section 1231 assets). Although the act provided that the gains from the sale or exchange of capital assets were to be defined by regulation of the Director consistent with federal income tax definitions, Section 1231 assets are expressly excluded from tax by the act and cannot be included by regulation of the Director. Gain from the sale of land does not fail within the exclusion and is taxable as being derived from the sale of a capital asset.

Judgment was entered granting a refund of taxes paid on the gain realized on the sale of improvements.

**Unstamped Cigarettes Destroyed In Fire Held Subject To Tax—Supermarkets General Corporation v. Taxation Division Director,** 4 NJ Tax 431 (June 24, 1982). The Tax Court granted summary judgment and held that unstamped cigarettes destroyed in a fire in plaintiff's (a distributor) warehouse were subject to tax. Taxpayer's purchase and warehouse storage of cigarettes constitute use or possession for sale or use within the statutory defintion. The Cigarette Tax Act imposes a tax on all cigarettes for sale, use or possession for sale or use within New Jersey *(N.J.S.A.* 54:40A-8). Therefore, the tax is due and payable on the possession of cigarettes even if there is no ultimate sale or use. When cigarettes are destroyed by fire, exemption from the cigarette tax is permitted only where the destruction occurs in the presence of a representative of the Division of Taxation.

Stamps are required to be affixed within 24 hours of receipt, except that cigarettes delivered to points out of the state within 24 hours need not be stamped. Provision is made for a refund where stamped cigarettes are sold outside New Jersey. Since the cigarettes destroyed were not shipped out of state within 24 hours of receipt nor were they sold out of state thereafter the above exceptions from tax do not apply.

**Refund Claim Must Be Filed Within Two Years After Payment of Original Tax Even Though A Subsequent Additional Assessment Was Made Against Taxpayer—Bristol Myers Company v. Taxation Division Director,** 3 NJ Tax 451 (November 2, 1981). The Tax Court of New Jersey held that the taxpayer was required to file refund claims within the two-year period in *N.J.S.A.* 54:49-14. The fact that the Director assessed an additional tax against plaintiff for the same years (1971 through 1975) was irrelevant in the context of this case because the additional assessment was not related to the issues plaintiff raised in its refund claim with the Director. The assessment of additional tax not related to the issue raised in the refund claims did not extend the two-year period for the filing of refund claims established by the Legislature. The Legislature intended the two-year period to be mandatory, and since plaintiff did not comply with this limitation the court held it can give it no relief.

The court denied summary judgment on the cross motions for the years 1976 and 1977 which are within the statutory refund period since factual issues are involved and proof is required. The court, therefore listed the case for plenary trial with respect to these tax years.

**Liability To Wholly-Owned Subsidiary Where The Corporation Is Wholly-Owned By The Parent Is Includable In Corporation's Net Worth Tax Base and 90% Of The Interest Is Disallowed As A Deduction For Computing Its New Income Tax Base—Fedders Financial Corporation v. Taxation Division Director,** 3 NJ 576 (December 4, 1981). The Tax Court of New Jersey held that liability owned by plaintiff corporation to its wholly-owned subsidary, Fedders Capital, is includable in plaintiff's net worth base, and 90% of the interest relating to such liability is not excludable as a deduction in computing plaintiff corporation's net income tax base, where plaintiff is itself the wholly-owned subsidiary of its parent corporation, creating a grandparent-parent subsidiary framework. Plaintiff was created by Fedders Corporation to finance the wholesale and retail commercial paper generated by the sale of air conditioners and other products manufactured by Fedders Corporation. (See *N.J.S.A.* 54:10A-4(d)(5) and *N.J.S.A.* 54:10A-4(k)(2)(E).

The issue here is whether the loans from Capital to plaintiff can be attributed to Fedders Corporation its parent, the only holder of plaintiff's stock. The court held that Fedder's Corporation is in fact managed or controlled by Fedder's Corporation even though Fedders Corporation owns none of Fedder Capital's stock and even though the two corporations are two levels removed on a vertical chain of related corporations.

It follows, therefore, for purposes of the Corporation Business Tax Act, that the loans in question may be deemed to be indirectly owed to Fedders, and plaintiff's indebtedness is properly includable in its net worth in the computation of its tax liability. In addition, 90% of the interest relating to such indebtedness may not be excluded as a deduction in the computation of its net income.

The court, accordingly, upheld the assessment of the Director of the Division of Taxation against the plaintiff corporation.

**Affirmed That Assessment to Treat Indebtedness as a Part of Net Worth and to Treat 90% of the Interest on That Indebtedness to a 10% Shareholder as Entire Net Income Did Not Violate Federal and State**

**Constitutions—Garden State Motors Co., Inc. v. State of New Jersey, Division of Taxation,** (App. Div. 1981) (unreported). The Appellate Division affirmed a judgement of the Tax Court of New Jersey which upheld an assessment of Corporation Business Tax against the appellants for the years 1975, 1976 and 1977. It was held that under *N.J.S.A.* 54:10A-4(d) and *N.J.S.A.* 54:10A-4(k)(2)(E) plaintiff, Garden State Motors Co. (a M.I.D. Plan Dealer), was required to treat its indebtedness to Chrysler Credit Corporation as a part of net worth, and to treat 90% of the interest on that indebtedness as entire net income, since Chrysler Corporation was a 10% shareholder of Garden State Motors Co., during the period in question. The court also affirmed that the application of *N.J.S.A.* 54:10A-4(d)(5) and *N.J.S.A.* 54:10A:4(k)(2)(E) did not violate the equal protection clauses and due process clauses of the United States Constitution and of the New Jersey Constitution.

**A Dormant Sales Finance Corporation For The Tax Year In Question Was Held To Be Taxable as A Financial Corporation—I.H.E. Financial Corporation v. Taxation Division Director,** 3 N.J. Tax 375 (October 6, 1981). The Tax Court of New Jersey affirmed an assessment by the Director of the Division of Taxation against the plaintiff corporation for the fiscal year 1975 in the amount it would have been taxed under the Financial Business Tax Act (one-half of net worth) and not the lower Corporation Business Tax Act rates *(N.J.S.A.* 54:10A-40). N.J.S.A. 54:10A-40 establishes that for the years 1976 through and including 1979 financial business corporation shall pay the greater of the financial business tax or its corporation business tax. The plaintiff was organized as a sales finance corporation but was dormant for the year in question. The court held that despite the dormancy for the fiscal year in question and winding down of plaintiff's business, it remained an enterprise employing moneyed capital coming into competition with the business of national banks and was engaged in a financial business within the meaning of N.J.S.A. 54:10A-4(m). The court, therefore, affirmed the assessment by the Director of the Division of Taxation against the plaintiff corporation for the fiscal year 1975 at financial business tax rates.

**Allocation of Receipts—Audience Fraction—Metromedia, Inc. v. Director, Division of Taxation,** 3 NJ Tax 397 (October 27, 1981). During the years in question, plaintiff owned and operated five radio and television stations serving New York, Philadelphia and New Jersey. These stations generated revenue by selling television and radio air time to network, national and local advertisers. Advertising rates were based primarily on the size of the listening or viewing audience in the area served by the station and the ability of the station to attract an audience as reflected by surveys made by independent rating services. Plaintiff appealed the Director's assessment which revised the allocation factor by the Director's treatment of the receipts of said five stations. All five of the stations had a primary coverage area which included areas within New Jersey. The Director had implemented this audience fraction by multiplying the overall receipts generated by the five stations by a percentage representing the portion of each station's listening or viewing audience that was located in New Jersey. The contention in which the plaintiff prevailed was that the Director did not propose and adopt a rule in accordance with the New Jersey Administrative Procedure Act. Without deciding the exact parameters of the types of adjustment the statute would allow in a case by case adjudication, the court held that it was evident in this case that the audience fraction adopted is outside the reach and intent of the statute. The opinion of the court indicated that if the audience fraction were upheld then it would be difficult to imagine any adjustment that would fall without the statute. The judge indicated that such a proceeding as demonstrated by the facts in this case would make the notice and hearing requirements of the Administrative Procedure Act a nullity. Appeal in this decision is under consideration.

**Indebtedness Owned To Affiliate Corporation Held To Be Conduit For Corporate Third Party Indebtedness—Mobay Chemical Corporation v. Taxation Division Director,** 3 NJ Tax 597 (December 7, 1981). The Tax Court of New Jersey held that plaintiff corporation indebtedness was owed to third parties, not to its affiliate Baychem Funding, the nominal creditor. The latter was merely the conduit created and utilized for the exclusive purpose of circumventing the prohibitions contained in its loan agreements with prior third party creditors against additional long-term debt incurred outside the Bayer corporate family. The court therefore held that *N.J.S.A.* 54:10A-4d and *N.J.S.A.* 54:10A-4(k)(2)(E) did not apply. Under *N.J.S.A.* 54:10A-4(d) indebtedness owed directly or indirectly to holders of 10% or more of the taxpayer's outstanding capital stock is disregarded in calculating net worth. Under *N.J.S.A.* 54:10A-4(k)(2)(E) 90% of the interest on such indebtedness is disallowed in the determination of net income. The court found the indebtedness was ultimately and substantively owed to third-party lending institutions, not to a corporate affiliate of the debtor. The role of that affiliate was limited by contract to that of a mere conduit, a role necessitated by restrictions in other debt instruments on financing arrangements outside the Bayer corporate family.

Judgment was therefore entered granting plaintiff's claim for refund.

**Investment Company Must Meet Asset Test and Income Test—National Wax Paper Company v. Director, Division of Taxation,** NJ Tax (September 18, 1981). The Tax Court of New Jersey dismissed plaintiff's complaint and affirmed the defendant's deficiency assessment against the plaintiff for the years 1975 and 1976 on the grounds that plaintiff was not an investment company within the meaning of *N.J.S.A.* 54: 10A-4(f). Therefore plaintiff was not entitled to the preferential treatment accorded to those companies under the Corporation Business Tax Act.

The Tax Court held that the Division of Taxation is correct in applying both an asset test and an income test to determine if a corporation is an investment company within the intent of *N.J.S.A.* 54:10A-4(f). Although never embodied in a regulation, this has been the consistent policy of the Division of Taxation with which the court agrees. The statute specifies that an investment company shall mean any corporation whose business during the period covered by its report consisted to the extent of at least 90% thereof of holding, investing and reinvesting in securities of a specified type. The court said that "business" has been judicially defined as activity for the purpose of livelihood or profit. Thus for a corporation to be characterized as primarily in the business of holding, investing and reinvesting in securities, income must be considered since it is a reliable indication of whether a taxpayer is actively engaged in the production of profit.

The court also held that the income test should be based on gross income rather than on net income.

In applying the gross asset test and gross income test, plaintiff did not qualify as an investment, company in 1975 and 1976. While 90% of plaintiff's gross assets for both years were invested in a type of security listed in *N.J.S.A.* 54:10A-4(f), only 52.15% of its gross income in 1975 and 33.40% for 1976 came from its investment in securities.

**Foreign Corporation Fund To Have Sufficient Nexus With This State To Subject It To Tax—Ringgold Coal Mining Company v. Director, Division of Taxation,** 4 N.J. Tax 321 (April 29, 1982). The Tax Court of New Jersey denied plaintiff's refund claim for corporation business taxes for the years 1962 through 1976 on the grounds that it, a foreign corporation, engaged in activities within this state beyond solicitation of orders and was subject to the corporation business tax. For the year 1961 a judgment was entered reversing the determination of the Director of the Division of Taxation since its activity within the state did not go beyond the bounds of mere solicitation.

During the tax years 1962 through 1976 the court found the critical factors by which the corporation's activities exceeded mere solicitation to be:

1. the presence in New Jersey of property belonging to plaintiff corporation, namely, a succession of automobiles, an IBM typewriter, a file cabinet, stamps, business cards, stationery, and a telephone registered in plaintiff's name.
2. maintenance of a place to work in its officer-employee's home in New Jersey, which satisfied the employee's need for an informal office.
3. the encouragement by such employee of the payment of delinquent bills by the corporation's customers.
4. the handling of customer complaints and adjustments by this employee.
5. the supervision of corporation personnel by the officer-employee.

**Denial of Apportionment of Net Income To Other States Upheld—Rocappi, Inc. v. Director, Division of Taxation,** 3 NJ 311, 182 NJ Super. 163 (August 31, 1981). The Tax Court of New Jersey affirmed an assessment of corporation business tax for the years 1973, 1974 and 1975 against the plaintiff and held that the Director did not improperly deny plaintiff the right to apportion part of its net income to other states pursuant to *N.J.S.A.* 54:10A-6. Plaintiff was a Pennsylvania Corporation and carried on its business activities in New Jersey. Shipments of orders were made from New Jersey where decisions on acceptance or rejection were made. Plaintiff was a subsidiary of Lehigh Press a Pennsylvania Corporation, which formed a corporate sales group which marketed the services offered by Lehigh Press and its subsidiaries. Sales offices were operated in California and Massachusetts. Plaintiff paid a preset parent company commission upon sales of its products by salesmen employed by the parent company. The court followed the majority opinion of the Appellate court in the case of *Hoeganaes v. Director, Division of Taxation,* 145 NJ Super. 352 (App. Div. 1976) and held that an objective test should be applied to resolve the question whether Rocappi may treat the California and Massachusetts offices as regular places of business outside of New Jersey. The court said that objectively viewed. the operations in California and Massachusetts did not resemble regular places of business as that phrase is generally understood in regulation *N.J.A.C.* 18:7-7.2(a); and even if they did, they were not regularly maintained, occupied and used by plaintiff. Plaintiff's involvement with the California and Massachusetts "offices" were indirect since the parent company, Lehigh Press, made all the arrangements. The court concluded that such a situation cannot be viewed by the ordinary person as being indicative of a regular place of business maintained by plaintiff, Rocappi, Inc.

The court also found that there was no violation of the Commerce Clause of the United States Constitution by use of the "regular place of business" test.

**Indebtedness To Sister Corporation Must Be Added To Net Worth Even Though Indebtedness Originated Prior To Time Parent Corporation Acquired Plaintiff's Stock—Skyline Industries Inc. v. Taxation Division Director,** 3 NJ Tax 612 (December 7, 1981). The Tax Court of New Jersey held that indebtedness to sister corporation must be added to taxpayer's net worth even though indebtedness originated prior to parent corporation's acquisition of plaintiff corporation's stock *(N.J.S.A.* 54:10A-4(d)(5) and *N.J.S.A.* 54:10A-4(e) ). In addition the Court held that 90% of the interest relating to such indebtedness may not be excluded as a deduction in the computation of its net income *(N.J.S.A.* 54:10A-4(k)(2)(E) ).

Pursuant to the statute, includable indebtedness to the taxpayer's net worth is that owing directly or indirectly to holders of 10% or more of the taxpayer's capital stock. The Court said that the phrase "directly or indirectly" as used in the statute intended to provide for a situation where a stockholder, otherwise coming within the statutory language, might extend credit to the corporation either personally or through an instrumentality managed or controlled by him. The tax test for includability of indebtedness is one of nexus and control. A creditor may not be a 10% stockholder, still an indebtednesss owing to such a creditor is includable in the taxpayer's net worth if the creditor is "managed or controlled" by the individual or entity that does hold 10% or more of the taxpayer's stock.

The court also held that the relationship between the taxpayer and creditor when the indebtedness was incurred does not control, but rather the financial status of the taxpayer on the last day of the taxable period.

Judgment was therefore entered affirming the assessment of the Director of the Division of Taxation against the plaintiff.

**Federal Minimum Tax For Tax Preferences Pursuant to Internal Revenue Code Is An Income Tax Which Is Not Deductible Or Excludible From Entire Net Income For Corporation Business Tax Purposes—Texaco Inc. v. Director, Division of Taxation,** 4 NJ Tax 63 (January 26, 1982). The Tax Court of New Jersey affirmed the Director of the Division of Taxation's additional assessment against plaintiff and entered a judgment dismissing the plaintiff's complaint. The court held that the federal Minimum Tax for Tax Preferences paid by plaintiff pursuant to Sections 56 through 58 of the Internal Revenue Code of 1954 was an income tax which was not deductible or excludible from entire net income in the calculation of the New Jersey Corporation Business Tax. The court said that the Corporation Business Tax statutory provisions as supported by administrative interpretation, clearly support the proposition that "entire net income" pursuant to *N.J.S.A.* 54:10A-4(k) is identical with federal taxable income.

The court rejected taxpayer's argument that the minimum tax is an excise tax on capital. Judgment was, therefore, entered dismissing plaintiff's complaint.

**Tax Exempt Fraternal Organization Incorporated Under Title 14A Held To Be Subject To The Corporation Business Tax—Ukranian National Urban Renewal Corporation v. Director, Division of Taxation,** 3 NJ Tax 326 (September 11, 1981). The Tax Court of New Jersey affirmed an assessment of corporation business tax for the years 1972, 1973, 1974 and 1975 against the plaintiff. In 1969, Ukranian National Association, a tax exempt fraternal organization, which issued insurance to its members, was incorporated under Title 14A of the New Jersey Revised Statutes to hold title to a building acquired in Jersey City and was authorized to issue 200 shares of stock. The stock, however, was never issued.

The Court held that plaintiff was not entitled to exemption from the corporation business tax under N.J.S.A. 54:10A-3. For exemption under this section, the organizational requirement requires that the corporation be organized as follows:

1. Without capital stock;
2. Under provisions of Titles 15, 16 or 17 or under any similar general or special law.

The Court held that plaintiff has not clearly and convincingly established its right to the exemption. Its charter specifically provides for authorized capital stock, and it was not chartered, organized or established under Titles 15, 16 or 17 or any similar law. Taxpayer's charter specifically allows it to engage in a myriad of profit making activities such as the operation of business, industrial or commercial projects and the leasing, conveyancing and sale of real property. The Court said that plaintiff's incorporation as a Title 14A corporation was not a clerical mistake which could be corrected. The facts show that the incorporators specifically desired to have capital stock authorized.

In 1975 plaintiff was reincorporated as a nonprofit corporation pursuant to Title 15 of the New Jersey Revised Statutes.

The Court, therefore, denied taxpayer's claim for exemption and affirmed the Division of Taxation's assessment of corporation business taxes for the years 1972-1975.

**Pennsylvania Corporation With Minimum Contacts In This State Did Not Have Sufficient Nexus To Be Subject To Tax—Avco Financial Services Consumer Discount Company One, Inc. v. Taxation Divison Director,** 4 NJ Tax 349 (May 5, 1982) The Tax Court of New Jersey granted plaintiff's refund claim and held it was not subject to the corporation income tax. Plaintiff was a Pennsylvania corporation which made consumer loans to New Jersey residents, at its Pennsylvania offices or by telephone. It had no employees or representatives in this State. Collection activity with respect to delinquent loans was initiated entirely from locations outside New Jersey. Plaintiff maintained no offices or employees in this State. It had no bank accounts or records here nor employed or owned capital in New Jersey. It had occasional payments of loans at New Jersey branches of plaintiff's parent company or other affiliates.

Plaintiff made minimum use of New Jersey courts to collect delinquent loans. It also made occasional filings of financing statements in New Jersey recording offices.

The court held that this occasional contact with this State was not sufficient nexus to subject plaintiff to the corporation income tax.

It was held that plaintiff's nexus with New Jersey was insubstantial and that the imposition of the tax in question violated the Due Process and Commerce clauses of the United States Constitution.

The court said that the taxable situs of an intangible (such as a loan receivable) is the domicile of the owner-creditor unless the intangible has been integrated with a business carried on in another State, in which case the taxable situs is in the latter State. In this case, the loans made to New Jersey resident never became an integrated part of any business conducted by plaintiff in this State and thus did not acquire a taxable situs here.

**Constitutionality of Tax Upheld As Not Violative of The Privileges and Immunities Clause of The United States Constitution—John Salorio et al v. Sidney Glaser, Director of the Division of Taxation,** (Chanc. Div.—Bergen County, October 9, 1981) (unreported). The Chancery Division of the Superior Court on remand of this case from the Supreme Court of New Jersey, 82 N.J. 482 (1980) made its findings of facts and held that the Emergency Transportation Tax was constitutional and not violative of the Privileges and Immunities Clause of the United States Constiution. The court concluded that the State had proved that nonresident New York commuters are a peculiar source of the transportation problem in the New York-New Jersey metropolitan area. The court also found that the burden of the Emergency Transportation Tax on New York commuters is substantially commensurate with the benefit they derive from the use of New Jersey's transportation facilities. The court found that any disparity in treatment of nonresident New York commuters under the Emergency Transportation Tax was justified. The court said that there was a substantial reason for any existing discrimination and it bears a substantial relationship to the commutation problems generated by the local transportation emergency.

The court although it recognized the infirmity in statistics did consider, among others, statistics on the existence of the local transportation problem; the burden on New Jersey's transportation facilities caused by the New York commuters; the amount of ETT tax paid by the New York commuters; the costs of providing, improving and maintaining, adequate transportation facilities; and the benefits derived by New York commuters from their use of New Jersey's transportation facilities.

The court disagreed with the plaintiffs that the tax must be compared to the dollar amount expended by New Jersey to correct the transportation problem posed by New York commuters. The court agreed with defendant's contention that the Emergency Transportation Tax is justified if the benefits which the New York commuters receive are substantially proportionate to the amount of tax actually paid. In sustaining the tax the court found that the impact of the Emergency Transportation Tax on nonresidents along with their other contributions for public transportation expenses was substantially offset by the benefits they receive from transportation sources.

The court therefore dismissed the plaintiffs complaint and upheld the constitutionally of the Emergency Transportation Tax as not violative of The Privileges and Immunities Clause of the United States Constitution.

**Redetermination of Bad Debt Reserve Must Be Made In Accordance With Sound Accounting Principles and Expert Accounting Testimony—United Jersey Mortgage Company v. Taxation Division Director,** 3 NJ Tax 287 (October 27, 1980). The Tax Court of New Jersey denied summary judgment to the parties on their cross motions and held that the Director's final determination of net worth based upon a redetermination of the taxpayer's bad debt reserve must be made in accordance with sound accounting principles. The court therefore, would require expert accounting testimony.

The court held first, the Director is entitled to depart from the corporate books if the books do not reflect the fair valuation of the assets. This is so even though sound accounting principles may ordinarily demand that the assets be so reported. However, the Director cannot arbitrarily fix a value for purposes of net worth. His determination must still have some foundation in generally accepted accounting principles but those principles (which are often quite conservative in the recording of corporate assets for balance sheet purposes) can be abandoned if they do not reflect the fair valuation of the assets with respect to the particular tax statute.

Secondly, the court held that issues concerning sound accounting principles are not appropriately disposed of by way of summary judgment. Expert accounting testimony is necessary in order to fix the standard of sound accounting principles.

Thirdly, the cases, and particularly *R.H. Macy & Co. v. Director,* 77 *N.J. Super.* 155 (App. Div. 1962), affirmed o. b. 41 *N.J.* 3 (1963), hold that past history is often, but not always, conclusive as to the net worth of the business. The court, in *Macy,* recognized that it is but one factor in a case where extraneous circumstances do come to bear on what sound accounting principles would demand of a going concern. Such circumstances, of course, must be shown by the evidence adduced at the time of trial.

The cross motions for summary judgment was therefore denied.

**Commercial Announcer Held To Be Independent Contractor Entitled to Deduct Business Related Expenses—Melvin Boudrot v. Direcotr, Division of Taxation,** 4 NJ Tax 268 (March 29, 1981). The Tax Court of New Jersey held that a commercial announcer was an independent contractor and therefore, was entitled to deduct business-related expenses. Plaintiff's services as a commercial announcer were performed for various advertising agencies. Although he was subject to the direction of the casting director in the recording studio with respect to mood and tone, the mode and manner of execution of his services were left entirely to plaintiff. Since plaintiff was merely subject to control or direction as to the result to be obtained and not as to the means of accomplishing it, the court held that he was an independent contractor. Plaintiff could not be discharged once his services were engaged for a particular commercial. The advertising agency was obligated to pay him even if the commercial was not aired. The court said that the form W-2 was issued as a result of a collective bargaining agreement between the unions and the advertising agencies and was designed to facilitate the payment of union members tax obligations and to preserve their social security coverage.

**Gain on Installment Payment Received After The Effective Date of The Act Is Includable In Income Even Though The Installment Sale Was Made Prior To The Effective Date of The Act—Josiah E. Dubois, Jr. and Dorothy F. Dubois v. Director, Division of Taxation,** 4 NJ Tax (1981).

The Tax Court of New Jersey held that the gain on an installment payment received in 1977 was subject to the Gross Income Tax even though the installment sale was made in 1973 which was prior to the July 1, 1976 effective date of the act.

*N.J.S.A.* 54A:9-27(a) provides:

> This act shall take effect immediately and shall be applicable with respect to items of income, deduction, loss or gain occurring in taxable years ending on or after July 1, 1976 but only to the extent such items have been earned, or incurred on or after July 1, 1976.

*N.J.S.A.* 54A:5-1(c) imposes the tax upon net gains or income from disposition of property. Net gains or net income, less net losses, derived from the sale, exchange or other disposition of property, including real or personal, whether tangible or intangible as determined in accordance with the method of accounting allowed for Federal income tax purposes. For the purpose of determining gain or loss, the basis of property shall be the adjusted basis used for Federal income tax purposes.

*N.J.S.A.* 54A:8-3(c) provides:

Accounting methods—A taxpayer's accounting method under this act shall be the same as his accounting method for Federal income tax purposes. In the absence of any accounting method for Federal income tax purposes, New Jersey taxable income shall be computed under such method as in the opinion of the director clearly reflects income.

The court held that by defining the items which constitute gross income and directing that federal income tax accounting methods be applied, the Legislature has accepted all accounting methods recognized by the Code and the Regulations. It is obvious that the Legislature's purpose was to adopt a simple procedure for the determination and timing of income and deductions, in accordance with federal income tax accounting principles. Therefore, for New Jersey Gross Income tax returns, a federal cash-basis taxpayer reports his income as "earned" upon actual or constructive receipt; a federal accrual-basis taxpayer reports income as "earned" when all events have occurred which fix the taxpayer's right to the income and the amount thereof is determinable with reasonable accuracy; and a taxpayer who has a gain from an installment sale which he federally reported under the installment method, includes the proportionate gain as "earned" upon receipt of the installment payment. Hence, "earned" income as used in the act means income as determined by a taxpayer's recognized accounting method adopted by him for federal income tax purposes.

The court held that plaintiff elected to treat their income from one sale under the installment method therefore by reason of *N.J.S.A.* 54:5-1(c) and 54A:8-3(c), any portion of the gain received by them during the tax year 1977 constitutes gross income as "determined in accordance with the method of accounting allowed for federal income tax purposes." Accordingly, it is includable as income "earned" for the tax year 1977.

The court also held that there was no violation of the equal protection clause of the United States and New Jersey Constitutions. There was no discriminatory taxation of installment recipients under the New Jersey Gross Income Tax Act. The court also held that there was no constitutional retroactivity violation of the due process clause. Since the taxable event is the receipt of the installment, it is a current event and there is no retroactivity. In addition the court held that the adoption of a taxpayer's federal accounting method was not an unconstitutional delegation of legislative authority.

The court therefore affirmed the assessment of the Director of the Division of Taxation against the plaintiffs for the tax year 1977.

**Appeal Filed Beyond Ninety Day Filing Deadline Date To Tax Court Held To Be Untimely Filing—Wayne J. & Elsa Holman v. Taxation Division Director,** NJ Tax (January 8, 1982). The Tax Court of New Jersey held that an appeal from an assessment of the New Jersey gross income tax which was filed beyond the ninety day period of the Director of the Division of Taxation's final determination was an untimely filing. Judgment was therefore entered for the defendant. The Director's letter stated "Please be advised that should you not be in accord with the Determination of the Division *N.J.S.A.* 54A:9-10 provide(s) a further avenue of appeal for you. *N.J.S.A.* 54A:9-10 provides for a four month period within which an aggrieved taxpayer may file an appeal from a final determination of the Director with the Division of Tax Appeals.

*N.J.S.A.* 2A:3A-4.1 and *R* 8:4-1(b) adopted effectively July 1, 1979 established a ninety day filing time requirement for an appeal to the Tax Court. The taxpayer conceded that he was aware of the two conflicting filing deadlines, but he chose to file within the four month period in order to more fully collect facts and prepare his case for presentation to the Tax Court.

The court said that absent circumstances justifying the tolling of a statutory filing date, the Tax Court lacks jurisdiction to hear an appeal filed beyond a statutory filing period. The court held that the facts in this case do not justify tolling beyond the ninety day filing deadline in the Tax Court statute and rules. Taxpayer was not misled by the Director's statutory reference to the four month period for filing with the Division of Tax Appeals because taxpayer conceded that he was aware of the existence of both the ninety day and four month requirements. At the time of such awareness, he could have filed within the ninety day period. The court found that the filing may not be tolled and that the Tax Court lacks jurisdiction to hear taxpayer's claim.

**Resident Taxpayer Cannot Make A Separate Computation of The Credit Against Tax On The Same Income For Taxes Paid To Another State and Political Subdivision Thereof—George P. and Marian O. Jenkins v. Taxation, Division Director** 184 NJ Super 402 NJ Tax 127 (Tax Court of New Jersey, January 6, 1982). The Tax Court of New Jersey entered judgment dismissing the plaintiffs' complaint and affirmed the Director of the Division of Taxation in holding that a resident taxpayer cannot make two separate computations of the credit against tax on the same income for taxes paid to another state and to the political subdivision thereof. The court held the provision for the resident credit for taxes paid to another state or political subdivision thereof under *N.J.S.A.* 54A:4-1 was intended to avoid double taxation of foreign income by relinquishing all or part of the New Jersey tax on the foreign income but not to relinquish New Jersey tax on income earned in New Jersey. The court said that to allow credit for such foreign multiple intrastate taxation of the same foreign income in excess of the New Jersey tax on this foreign income would result in an intrusion upon the New Jersey tax on New Jersey source income. The court held that the credit for foreign tax cannot impinge on the New Jersey tax on New Jersey source income. The court also said that since, in this case, the credit is exhausted by the tax paid to the State of New York there can be no credit for tax paid to the City of New York. The court upheld the validity of the resident tax credit regulation *N.J.A.C.* 18:35-1.12 and the examples found therein in calculating the tax credit.

The court also held there was no denial of equal protection of the law under the United States Constitution and New Jersey Constitution.

It was also held when a taxpayer's New Jersey emergency transportation tax liability exceeds his New Jersey gross income tax liability, but there is no emergency tax due and payable, taxpayer is not relieved of his obligation to pay New Jersey gross income tax. A New Jersey resident taxpayer employed in this State of New York is liable for the emergency transportation tax but has no obligation to pay or file an ETT tax return if the amount of tax paid to the State of New York equals or exceeds his New Jersey emergency transportation tax liability. (*N.J.A.C.* 18:10-11.3).

**Employee's Nonqualified Stock Option Becomes Taxable When Exercised—Edward L. and Margaret McMenamy v. Director, Division of Taxation,** 3 NJ Tax 356 September 25, 1981). The Tax Court of New Jersey affirmed an assessment of the Division of Taxation against the plaintiff for additional taxes for 1976 on the difference between the fair market value and exercise price of a nonqualified stock option exercised by the defendant on December 15, 1976. Although the New Jersey Gross Income Tax Act at *N.J.S.A.* 54A:9-27 provides for the taxation of income which was earned after July 1, 1976, the law at *N.J.S.A.* 54A:8-3(c) requires a taxpayer to follow the same accounting method used for federal income tax purposes. For a cash basis taxpayer, income is earned when it is actually or constructively received. Constructive receipt occurs when cash or property is set apart for the taxpayer so that he can withdraw such merely on the giving of notice and which is not subject to substantial limitations or restrictions. The court held that the word "earned" as used in *N.J.S.A.* 54A:9-27 must be construed to include income which was not actually or constructively received prior to July 1, 1976.

There was no actual receipt of income prior to July 1, 1976 and although the value of the option was ascertainable on February 15, 1976, the underlying shares were subject to adjustment for appreciation or depreciation in value as of the stock option exercise date of December 15, 1976. Only by exercise of the stock option did the taxpayer give up the right to participate in future appreciation or depreciation as well as remove the potential for cancellation of the option if he was discharged for cause. These contingencies and limitations precluded the income from being constructively received prior to July 1, 1976.

The court said that as a nonqualified stock option can vary in value during its term, it is analagous to capital assets where appreciation in value becomes subject to taxation at the time the asset is liquidated. The court found that there was no taxable event which could reasonably specify what was earned prior to the exercise of the option in December 15, 1976.

**Other Retirement Income Exclusion Denied To Taxpayer With Partnership Income From Rental Property—Sam and Jennie Mendelson v. Director, Division of Taxation,** N.J. Tax (March 15, 1982). The Tax Court of New Jersey affirmed an assessment of gross income tax against plaintiffs and granted defendant's motion for summary judgment. The court held that the plaintiffs were not entitled to the other retirement income exclusion of $10,000 derived from a distributive share of partnership income, the source of which was rent from apartment properties. If the rental income was received directly rather than from a partnership it would have been entitled to the other retirement income exclusion.

*N.J.S.A.* 54A:6-15(a) denied the other retirement income exclusion to a taxpayer who has received income in excess of $3,000 from salaries, wages, etc.; from net profits from a business; and from a distributive share of partnership income of any kind.

**Alimony Payments Deducted From The Numerator In Calculating The Tax Credit To Resident Taxpayer For Income Tax Paid To Another State—Russell & Carolyn Nielsen v. Taxation Division Director,** 4 NJ Tax 438 (June 30, 1982).

The Tax Court held that the purposes of the resident credit for income taxes paid to another state at *N.J.S.A.* 54A:4-1 is to avoid double taxation. The rules at *N.J.S.A.* 18:35-1.12 *et seq.* carry out the statutory purpose by providing for inclusion in the numerator only the income actually taxed by the other state or jurisdiction which is also subject to tax in this State. The regulations provide that income subject to tax by another state is the income before personal exemptions and standard and/or other itemized deductions. Alimony is deducted on the New York tax return from gross income to arrive at adjusted gross income. Personal exemptions and itemized deductions are deducted from adjusted gross income to arrive at taxable income. The regulation's treatment of the numerator therefore applies to amounts deducted from adjusted gross income, not gross income. Therefore the deduction of alimony payments from the numerator is not inconsistent with the language of the regulation.

The regulation defines the denominator as the entire New Jersey income before personal exemptions and deductions. Since alimony is a deduction, it must be included in the denominator.

**Appeal From Final Determination Must Be Made Within Statutory Period —George F. Poppe, III and Louise M. Poppe v. Director, Division of Taxation,** N.J. Tax (December 18, 1981). The Court held that an appeal from a deficiency assessment must be made within the statutory period even though the final determination letter of the Director of the Division of Taxation advised the plaintiffs that *N.J.S.A.* 54A:9-10 provided a further avenue of appeal, but it did not specifically state the time limits for filing an appeal.

*N.J.S.A.* 54A:9-10 which deals with appeals to the former Division of Tax Appeals provides:

> Any aggrieved taxpayer may, within 4 months after any decision, order, finding, assessment or action of the Director of Taxation made pursuant to the provisions of this act, appeal therefrom to the Division of Tax Appeals by filing a petition of appeal with said Division of Tax Appeals in the manner and form prescribed by the said Division of Tax Appeals.

Plaintiffs did not file their appeal until 133 days from the date of the Director's final determination letter.

*N.J.S.A.* 2A:3A-4.1 and R8:4-1(b) provide for an appeal to the Tax Court within 90 days from actions of the Director of the Division of Taxation. The court held that the Director's final determination letter did apprise the plaintiffs of the finality of the Director's determination and of the recourse available to the plaintiffs. While it did not specifically mention the time periods for filing an appeal, it did indicate distinctly that should plaintiffs not be in accord with the determination of the Director, *N.J.S.A.* 54A:9-10 provided a further avenue of appeal. As laypersons unfamiliar with the citation to the statute, they were not precluded from seeking competent legal assistance. The doubt in plaintiffs' minds as to the meaning of the letter relative to their legal rights will not suspend the running of a statute of limitations.

The court held that it could not relax the time limit for filing an appeal under the circumstances of the case at bar. The court held that adherence to statutes setting forth filing deadlines is a jurisdictional prerequisite to having this matter heard.

The court therefore granted the defendant's motion to dismiss the complaint for the 1977 tax year. The court will hear only that part of plaintiffs complaint dealing with plaintiffs' 1978 gross income tax return.

**Deferred Compensation Payments Received After The Effective Date of The Act But Earned During Years of Employment Prior To The Act's Effective Date Held To Be Subject To Tax—Barbara and Stanley Smoyer v. Taxation, Division Director,** 4 NJ Tax 43 (January 8, 1982). The Tax Court of New Jersey denied plaintiff's motion for summary judgment and held that plaintiffs were subject to tax on deferred compensation payments received after the effective date of the New Jersey Gross Income Tax Act, but earned by taxpayer during his years of employment prior to the effective date of the Act.

The effective date of the gross income tax as provided in N.J.S.A. 54A:9-27(a) is as follows:

> This act shall take effect immediately and shall be applicable with respect to items of income, deduction loss or gain occurring in taxable years ending on or after July 1, 1976, but only to the extent such items have been earned, or incurred on or after July 1, 1976.

N.J.S.A. 54A:8-3(c) provides that "A taxpayer's accounting method under this act shall be the same as his accounting method for federal income tax purposes."

The court held that in the case of a cash basis taxpayer the word "earned" as used in *N.J.S.A.* 54A:9-27(a) means received or constructively received. A cash basis taxpayer is required to report income in the year it is actually or constructively received.

The deferred compensation payment in question was not actually received until after the July 1, 1976 effective date of the act.

Since the plaintiffs, a cash basis taxpayer did not actually or constructively receive the deferred compensation payments until after the effective date of the act they were held to be subject to the 1977 tax deficiency assessment imposed by the Director of the Division of Taxation.

The court also held there was no retroactive application of the act because the plaintiffs are being taxed on income received after the effective date of the act.

**Margin Account Interest Expense Cannot Be Deducted From Dividend And Interest Income Derived From The Buying And Selling Securities For One Own Account—Harold V. and Patricia K. Walsh v. Director, Division of Taxation,** 183 NJ Super 370 4 NJ Tax 107 (February 2, 1982). The Tax Court of New Jersey dismissed plaintiffs' complaint.

The court held that: (1) the buying and selling of securities for one's own account and the collecting of dividends and interest from such securities do not constitute engaging in a trade or business under the New Jersey Gross Income Tax Act; and (2) expenses and costs, specifically interest charged in a margin account used in connection with the purchase of securities, cannot be deducted from interest and dividend income under *N.J.S.A.* 54A:5-1(e) and (f) which tax gross interest and gross dividends.

**Untimely Filing—Estate of Wallace S. Eddy, American National Bank & Trust Company of New Jersey, Executor v. Director, Division of Taxation,** 4 NJ Tax 360 (May 6, 1982). The Tax Court of New Jersey affirmed the Director's denial of plaintiff's 1980 homestead tax rebate claim because of the untimely filing of the application by the decedent taxpayer's executor.

The court held that the statutory extension of the statute of limitations on decedent's causes of action under **N.J.S.A.** 24:14-23.1 to six months after decedent's death, has no application to the deadline for filing claims for homestead rebates. The court said that a homestead rebate applicant cannot be wronged until his application is acted upon by the Director. Only at that time can a cause of action arise in favor of an applicant.

Plaintiff's application for the 1980 homestead tax rebate was received on

March 11, 1980 which was after the March 3, 1980 extended filing deadline. A judgment was, therefore, entered dismissing the complai[illegible]

**Residents of Retirement Community Recovery Lifetime Care Do Not Have Required Proprietary Interest To Qualify For A Homestead Rebate—Dorothy S. MacMillan et al (Meadford Leas) v. Director, Division of Taxation and Gertrude Mills, et al v. Director, Division of Taxation and East Windsor Township and Borough of Hightstown,** 89 NJ 216 (Supreme Court 1982). The New Jersey Supreme Court affirmed the Appellate Division that had held that the residents of a retirement community who made a substantial investment to gain residency in a retirement community and who have entered into a lifetime contract for care, do not have an proprietary interest to qualify for a homestead rebate under the Homestead Tax Rebate Act. A proprietary interest is satisfied only by legal or beneficial ownership; a tenancy for life or for 99 years or more; possession and entitlement thereto under an executory contract or under an agreement with a leading institution which holds title as security, or as a resident shareholdership in a cooperative or mutual housing corporation N.J.S.A. 54A:4-3.80.

**Bertie A. Perrine v. Taxation Division Director,**4 NJ Tax 335 (April 30, 1982). Homestead rebate filing deadline strictly construed. Rebate may not be granted where application filed beyond statutory deadline. Late filing not excused by elderly taxpayer's physical condition, state of mind or absence from residence.

## INHERITANCE TAX

**Survivors Benefit Annuity Held To Be Subject To Transfer Inheritance Tax—Laverne Butzbach v. Director, Division of Taxation,** 3 NJ Tax 462 (November 6, 1981). The Tax Court of New Jersey held that a survivor's benefit annuity was a transfer of intangible personal property intended to take effect at or after the death of decedent under *N.J.S.A.* 54:34-1(c) and *N.J.A.C.* 18:26-5.9 and 18:26-5.19. Plaintiff received the survivor's benefit annuity upon the death of her husband under the Dupont Pension and Retirement Plan. The survivor benefit at issue is a funded contingent annuity which is payable commencing upon the death of the covered employee. No contribution to the plan was made by the decedent. *N.J.S.A.* 54:34-1(c) subject to inheritance tax intangible personal property transferred by deed, grant, bargainsale or gift made in contemplation of the death of the grantor, vendor or donor, or intended to take effect in possession or enjoyment at or after death.

*N.J.A.C.* 18:26-5.9 provides that proceeds of a retirement plan "payable at the date of death of a decedent to a beneficiary named by the decedent is deemed to be a transfer which takes effect at or after death and is as such subject to the tax." *N.J.A.C.* 18:26-5.19 subjects to the inheritance tax annuities purchased by or vested in a decedent and made payable by him to another at or after his death. The court held that the annuity payable to plaintiff falls within the purview of both *N.J.A.C.* 18:26-5.9 and 18:26-5.19. In addition, the survivor annuity is subject to New Jersey Inheritance Tax as a transfer intended to take effect at or after the decedent's death within the meaning of *N.J.S.A.* 54:34-1(c).

The court also held that under *N.J.A.C.* 18:26-5.9 the annuity did not have to be a lump sum payment at death to the beneficiary.

The court also held that the inheritance tax is not invalid because the monthly payments may be subjected to the New Jersey Gross Income Tax under *N.J.S.A.* 54A:5-1(j). The inheritance tax is measured by the value of the right here, the value of the annuity at the time of transfer. The income tax is imposed upon income received, including certain annuity payments. The taxes are different in character and imposed upon different objects. There is no impermissible taxation.

The court also said that there is no violation of the constitutional equal protection clause. The exemption for state pensions may be provided as an added compensation of state employment and that for federal pensions may be viewed as a substitute for social security.

*NOTE:* L. 1981, C. 152 effective May 22, 1981 codified as *N.J.S.A.* 54:34-4(j) amended *N.J.S.A.* 54:34-4 to exempt from inheritance taxation pensions and annuities to a surviving spouse under a federal qualified plan. The amendment was subsequent to the plaintiff's husband's death and therefore is not applicable.

**Guerard, Estate of Paul H., Audrey Howe, Executrix v. Taxation Div. Director,** 4 NJ Tax 386 (Tax Ct of New Jersey—June 9, 1982). Decendant's bequest to the estate of her deceased son was taxable at the rate applicable to transfers to grandchildren where the grandchildren were beneficiaries under the deceased son's will.

**Transfers Within Three Years of Death Held To Be In Contemplation of Death—George Makris, Constantine N. Katsoris and Leo Sussman, as Co-Executors of The Estate of Argiris Fantis v. Director, Division of Taxation,** 4 NJ Tax 139 (January 2, 1982). The Tax Court entered a judgment denying plaintiffs' claim for refund of inheritance tax paid with respect to certain *inter vivos* transfers made by the decedent within three years of his death. The court held that these transfers were subject to tax as having been made in contemplation of death within the purview of *N.J.S.A.* 54:32-1(c). Argiris Fantis, the decedent, a single person died testate at the age of 81 years on July 5, 1972. The gifts were made to nieces and nephews in 1970 while the decedent was in failing health.

Whether a donative transfer is a testamentary substitute depends upon the donor's subjective state of mind at the time of transfer; and that state of mind is a question of fact as to which the taxpayer has the burden of persuasion, to be ascertained by reconstructon by means of objective indicia.

The court found from the credible evidence in the record that the disputed transfers were intended by the decedent as substitutes for a testamentary disposition and that the transfers were actuated by an impelling motive. The gifts were part of a comprehensive testamentary scheme and the decedent was only concerned with when the gifts were made, not whether they would be made, a circumstance compelling the conclusion that the gifts were made in contemplation of death.

Judgment was, therefore, entered denying plaintiff's claim for refund.

**Renunciation By A Beneficiary Must Be Made Within A Reasonable Time —Elizabeth J. Wells, Executrix of the Estate of Marion G Wells, Deceased v. Taxation, Division Director,** 3 NJ Tax 420 (October 28, 1981). The Tax Court of New Jersey held that a renunciation by the two daughters-in-law of testatrix seven months after the testatrix's death was not made within a reasonable time after her death. The testatrix's will divided her residuary estate into two equal shares, one share was payable to the first son and his wife per stirpes and the second equal share was to be paid to the second son and his wife per stirpes. The Inheritance Tax rules provide at *N.J.A.C.* 18:26-2.12 that renunciation by a transferee under a will must be filed within a reasonable time in the office of the clerk of the court where the will is probated and a copy thereof must be filed with the Transfer Inheritance Tax Bureau. The court held that the will is within the design of the Transfer Inheritance Tax Act and is a valid exercise of authority delegated to the Director. The court held that written renunciations filed seven months after the death of testatrix was not within a reasonable time after her death and the court therefor affirmed the assessment of transfer inheritance tax by the Transfer Inheritance Tax Bureau.

### MOTOR FUELS USE TAX— RECORDS SUBMITTED FOR AUDIT

**Duncan Truck Stop, Inc. v. Director, Division of Taxation,** 4 NJ Tax 367 (May 4, 1982). Where taxpayer submits reconstructed rather than original records to the Director for motor fuels use tax audit, such records constitute admissions on which Director may rely as basis for audit, despite taxpayer's subsequent attempt to disclaim the accuracy of these records. If Director determines unreported sales by sampling method, sample must be representative.

**Sheriff's Deed Conveying Real Property Is Subject To The Realty Transfer Fee Upon Recordation—John L. Soldoveri v. Director, Division of Taxation,** 3 NJ Tax 392 (October 14, 1981). The Tax Court of New Jersey granted defendant's motion for summary judgment and held that a sheriff's deed conveying real property to plaintiff, the successful bidder at the sheriff's sale, was subject to the realty transfer fee upon recordation with the county registrar. The court said the defendant's application of the Realty Transfer Fee Tax Act to sheriff's deeds by defendant has been followed consistently in rulings and regulations and has survived two amendments to the Act's provisions dealing with exempt transactions (N.J.S.A. 54:15-10). The court also said that the statement to the original bill showed an intention to impose a transfer fee on sheriff's deeds. The court, therefore, concluded that sheriff's deeds are not exempt from the Realty Transfer Fee Tax Act.

The court said that the contention of plaintiff that *N.J.S.A.* 46:15-7 imposes the transfer fee upon grantors, does not absolve the plaintiff from liability. The interpretation consistently and uniformly made since the Realty Transfer Fee Tax Act's inception is that no deed may be recorded until the fee is paid, and that the provision imposing liability upon the grantor merely fixes liability as between the grantor and grantee. The court also said that if the county recording officer was required to record a deed whether or not the grantor paid the tax, the legislative requirement that the fee be paid in order to record a deed would be defeated. The court, therefore, held that the payment of the realty transfer fee is a prerequisite to recording, and if the grantor fails to pay it, the grantee must pay the fee and seek reimbursement from the grantor. *N.J.S.A.* 46:5-7 merely fixes liability for the fee between grantor and grantee.

Defendant's motion for summary judgment was, therefore, granted and judgment was entered dismissing plaintiff's complaint.

## SALES TAX

**Repair Services on Aircraft Engines in New Jersey Shipped by Plaintiff to Out-of-State Customers Subject to Sales Tax Assessment for the Period August 12, 1971 to June 30, 1973—Airwork Service Division, a division of Pacific Airmotive Corporation v. Director, Division of Taxation,** (App. Div. 1982) (unreported). The Appellate Division affirmed the order and judgment of the Tax Court, March 21, 1981, 2 NJ Tax 329, for the reasons expressed therein and in view of the determination of plaintiff—appellant to forego the opportunity to submit proofs on the issue of "duplicative taxation," referred to therein. The tax court had held that repair services performed on aircraft engines in this State which plaintiffs shipped to its customers out-of-state was subject to sales tax assessments for the period of August 12, 1971 to June 30, 1973. The Appellate court refused to allow appellants to raise a new issue for the first time, that a substantial part of its receipts were from the sale of nontaxable parts.

> NOTE: Amendments to the Sales and Use Tax Act was made by C. 54, P.L. 1977 (approved April 5, 1977) which provides that services under *N.J.S.A.* 54:32B-3(b)(1) and (2) are not subject to tax where the tangible personal property upon which the services were performed is delivered to the purchaser outside this State for use outside this State.

**Aircraft—Interstate Commerce—Relationed Corporations—Atlantic City Airlines, Inc. v. Taxation Div. Director,** 49 NJ Tax 97 (February 1, 1982). Exemption from sales and use tax for railroads, buses, trucks and ships does not apply by implication to commercial aircraft. Failure to exempt commercial aircraft is not denial of equal protection. Tax on commercial aircraft held not an unconstitutional burden on interstate commerce. Transactions between two related corporations are not exempt from sales tax.

> NOTE: N.J.S.A. 54:32B-8.35 L 1980 c. 98 (Approved September 2, 1980) effective January 1, 1979 exempts the sale and repair of certain aircraft replacement parts, machinery and equipment from sales and use tax.

**Sales Tax Repair Services To Buses Are Subject to Tax—Body-Rite Repair Company Inc. v. Director, Division of Taxation and Peter Picardi t/a M & P Sales Co. v. Director, Division of Taxation,** 89 NJ Tax 540 (1982). The Supreme Court reversed the Appellate Division and affirmed the Director's assessment of sales tax against respondents for repair services on motor buses which provide transportaton of persons. Respondents are in the business of providing repair and replacement parts for buses used in public transportation and repair services in connection therewith.

N.J.S.A. 54:32B-8(cc) (Now *N.J.S.A.* 54:32B-8.28) exempts from taxation "sales of buses for public transportation, including repair and replacement parts therefor . . .". The court held that the Legislature did not intend to exempt bus repair services from sales tax. Its conclusion was based on the structure of the Sales Tax Act, its legislative history and the long-standing administrative interpretation of subsection 8 (cc).

The fact that the respondents accepted exempt use certificates does not shield it from sales tax liability. It had been notified that the bus repair services were not exempt at the time it accepted the certificates.

A dissenting opinion was filed based upon the reasons expressed in the opinion of the Appellate Division reported at 178 NJ Super 263 (App. Div. 1981).

**Installation of Above Ground Swimming Pools Held To Be An Installation of Tangible Personal Property Subject To Tax—H.J. Bradley, Inc. v. Taxation Division Director,** 4 NJ Tax 213 (March 1, 1982). The Tax Court of New Jersey granted the defentants motion for summary judgment and held that the installation of above ground swimming pools was an installation of tangible personal property and subject to sales tax. The court held the installation of the above ground swimming pools did not consitute a capital improvement to real property which is exempt from tax under *N.J.S.A.* 54:32B-3(b)(2)(v). The court said that where the characterization of property for purposes of the Business Personal Property Tax Act is not at issue, the standard to be applied is the three-prong fixture test with intent to permanently affix the dominant factor.

The three-prong test whereby chattels become fixtures are the following. When they are: 1. Actually annexed to the real estate or something appurtenant thereto; 2. Applied to the purpose or use of the part of the realty to which they are annexed; and 3. Annexed with intention to make a permanent accession to the freehold.

**Repairs to Cargo Containers Performed Prior To Statutory Change Held Subject To Tax—Containers Assistance & Services, Inc. v. Director, Division of Taxation and Prudential Grace Lines, Inc. v. Director, Division of Taxation,** NJ Tax (May 26, 1982). The Tax Court of New Jersey affirmed an assessment of tax against the plaintiff and held that repairs to cargo containers performed in this state prior to the statutory change were subject to sales tax. The court concluded that cargo containers are not constituent elements or parts of a ship within the intent of the exemption provided in *N.J.S.A.* 54A:32B-8.12. It was not until the adoption on January 14, 1980 of P.L. 1979 c 291 that the exemption language was amended to refer expressly to cargo containers as components of commercial ships. The court held that the amendment had no retroactive effect and the exemption provided therein for repairs to cargo containers applied prospectively only. The court also found that there was no violation of the foreign commerce clause of the U.S. Constitution. The activity being taxed had sufficient nexus with New Jersey and imposition of the state tax in this case met the fourfold requirements set forth in *Complete Auto Transit Inc. v. Brady* 430 US 274, 97 S Ct 1076, 51 L.Ed.2d 326 (1977). There was also no violation of the Import-Export Clause of the U.S. Constitution since the tax is imposed on repair services to cargo containers performed in New Jersey.

The imposition of the tax did not violate any international treaties. The tax was levied on the basis of repairs to the cargo containers and the repairs were performed in New Jersey. Such activities are not protected from state taxation by international treaties which regulate the import and export process.

The court also found that there was no violation of the statutory three-year limitation in which a tax may be assessed pursuant to *N.J.S.A.* 54:32B-27(b). Plaintiffs had not filed any tax return and therefore assessment of tax could be made at any time.

**Repairs To Cargo Containers performed Prior to Statutory Change Held Subject To Tax—Seatrain Lines, Inc. v. Director, Division of Taxation,** NJ Tax (June 25, 1982). The Tax Court having recently received an order entered by the U.S. Bankruptcy Court on May 21, 1981 authorizing the plaintiff's attorney in the present matter to proceed with this litigation. The facts and issues in the present matter are essentially the same as in the *Containers Assistance & Services v. Director* and **Prudential Grace Lines Inc. v. Director, Division of Taxation** NJ Tax (Tax Court of New Jersey—May 26, 1982). Judgment was entered for the defendant for the reasons set forth in that opinion which held that repairs to cargo containers performed prior to the statutory change were subject to tax.

**Charges for Printing for Give Away Shopper's Guide Held To Be Exempt From Sales and Use Tax as A Sale For Resale—Del Val Pennysaver, Inc. v. Director, Division of Taxation,** 3 NJ Tax 164 (August 5, 1981). The Tax Court of New Jersey held that the printing charges for a booklet published weekly and distributed free to the public, were sales for resale purposes and therefore, were exempt from sales and use tax under *N.J.S.A.* 54:32B-2(e). The printed booklet consisted mainly of advertising and a one page feature of news of local events and services. The court held that a sale for resale can be established under New Jersey law when the consideration for the resale comes from a third party other than the consumer. The court found that the advertisers here were not only paying for the display of their ads but were paying as well for the distribution of the booklets. Therefore, the printing charges were exempt from tax as sales for resale purposes.

The court held that *N.J.S.A.* 54:32B-8(e) which exempts sales of newspapers, magazines and periodicals from the sales and use tax did not apply. The exempt transaction contemplated by *N.J.S.A.* 54:32B-8(e) is that between publisher and reader and not that between printer and publisher.

The court also held that *N.J.S.A.* 54:32B-8(ee) which exempts from the sales and use tax the sale of advertising to be published in a newspaper does not apply. The amounts paid by plaintiff for printing charges constitute the basis of the assessment. Plaintiff did not purchase advertising from the printing company. The printer is indifferent as to what his customer does with the printed material. He has no concern for the ultimate distribution to the public. The printer's task is complete when the printed matter is delivered to the customer. It is the customer who is involved in advertising to the extent that advertising involves dissemination.

**NOTE:** Pursuant to Chapter 105 P.L. 1980 (approved September 11, 1980) *N.J.S.A.* 54:32B-8(e) is now designated as *N.J.S.A.* 54:32B-8.5 and *N.J.S.A.* 54:32B-8(ee) is now designated as *N.J.S.A.* 54:32B-8.30.

**Jet Aircraft Acquired By Nonresident Corporation And Subsequently Based In New Jersey Is Not Subject To Use Tax—Diamondhead Corporation v. Director, Division of Taxation,** 4 NJ Tax 255 (March 8, 1982). The Tax Court of New Jersey entered a judgment for plaintiff and set aside a use tax assessment by Director of the Division of Taxation. The court held that a nonresident corporation which acquired title to a corporate jet aircraft in 1970 while a nonresident corporation and upon which no sales tax was paid does not become subject to a New Jersey use tax when the aircraft is subsequently in 1970 based in New Jersey.

Plaintiff Corporation was a Delaware Corporation and had its corporate headquarters in Mississippi at the time it acquired title to the jet aircraft in 1970. The corporation subsequently moved a major portion of its offices to New Jersey.

**Reusable Milk Containers Used To Carry Milk Cartons and Bottles Held Exempt From Tax Under N.J.S.A. 54:32B-8.15—Fairlawn Dairies Inc. v. Director, Division of Taxation and All Starr Dairies Inc. v. Director, Division of Taxation,** NJ Tax (May 11, 1982). The Tax Court of New Jersey vacated the assessment against plaintiff and entered judgment entitling them to a refund for any moneys paid with respect to the tax assessments on reusable milk containers. The court held that "reusable milk containers" used to carry milk cartons and milk bottles were exempt from sales and use tax under *N.J.S.A.* 54:32B-8.15. The court's decision was based upon legislative intent, legislative history, the generic meaning of the terms "case" and "container", and the testimony as to the meaning of "reusable milk container" within the industry itself. The court held that "reusable milk containers" in *N.J.S.A.* 54:32B-8.15 included an exemption from tax for plaintiff's milk cases.

**Printing Services and Materials for Give Away Shoppers Guide Held to Be A Sale For Resale Purposes and Exempt From Sales and Use Tax—Fairlawn Shopper, Inc., Shopper Distributors, Inc. v. Director, Division of Taxation,** NJ Tax (August 5, 1981). The Tax Court of New Jersey held that charges for printing services and materials for a shoppers guide which was distributed to the public free were sales for resale and therefore, were exempt from sales and use tax under *N.J.S.A.* 54:32B-2(e). The shoppers guide contained some news of local interest but revenue was derived almost entirely from advertising. The court concluded that the contract between the advertisers and the publisher, in the case of a free distribution of publications such as these, reflects a payment not only for the purchase of advertising space but also for the distribution of the publication as well. The court held that a sale for resale is established under New Jersey law when the consideration for the resale comes from a third party other than the consumer. The underlying basis for the "sale for resale" exemption is that the sales tax will be assessed against the receipts from the resale. If that same protection exists when the consideration for the resale comes from someone other than the consumer, the exemption should be available. The protection does exist in this situation if we assume that part of the advertising fee the newspapers charge their advertisers represents a fee for the distribution of the newspapers to the public. The court, therefore, held that the purchase by the plaintiffs of printing services and materials should properly be characterized as sales for the purpose of resale and exempt from sales and use tax. *N.J.S.A.* 54:32B-2(e).

The court found that *N.J.S.A.* 54:32B-8(e) which exempts from sales and use tax, sales of newspapers, magazines and periodicals, does not apply to a transfer of the publication from printer to publisher. The court said that the exemption is aimed at the transfer of the publication between the publisher and reader.

**NOTE:** Pursuant to Chapter 105, P.L. 1980 (approved September 11, 1980) *N.J.S.A.* 54:32B-8(e) is now designated at *N.J.S.A.* 54:32B-8.15.

**Computer Equipment Devoted Primarily To Data Processing Not Exempt As Production Machinery—Fisher-Stevens, Inc. v. Director, Division of Taxation,** 3 NJ Tax 559 (November 24, 1981). The Tax Court of New Jersey upheld a sales tax assessment against the plaintiff on payments made for the lease or purchase of the components of its computer system. Plaintiff used its computer system to produce mailing lists, mailing labels and printed reports. Plaintiff's computer time was also devoted to data processing rather then printing. The court held that plaintiff was not exempt on its lease or purchase payments from sales tax pursuant to *N.J.S.A.* 54:32B-8.13a (previously designated *N.J.S.A.* 54:32B-8(m)(1)) which exempts from tax the sale of machinery, apparatus or equipment used or consumed directly and primarily in the production of tangible personal property by manufacturing, processing, assembling or refining. In order to be exempt from the sales tax under tne above provision, plaintiff's computer system had to be used primarily in the production of its hard copy products such as mailing lists, mailing labels and printed reports (See *N.J.A.C.* 18:24-4.4(d)). For the computer system to be used primarily to produce tangible personal property, it had to be used more than 50% of the time for that purpose. The court held that only the actual printing function of plaintiff's computer system would come within the intent of the sales tax exemption dealing with the sale of equipment for use in the production of tangible personal property. It was found that the actual printing done by plaintiff's computer took only 10% of the computer's total functional time. The majority of plaintiff's computer time was devoted to data processing rather than printing. The court therefore entered judgment dismissing plaintiff's complaint.

**Wax Polymers and Refractory Slurries and Sands Used In Making The Refractory Mold Is Not Entitled To The Tax Exemption As A Chemical Used To Induce Or Cause A Refining Or Chemical Process Where The Materials Are An Integral Part Of The Processing Operation—Investment Casting Corp. v. Director, Division of Taxation,** NJ Tax (February 2, 1982). The Tax Court entered a judgement dismissing plaintiff's complaint and affirmed a tax assessment against plaintiff for purchases of wax polymers and refractory slurries and sands used to form a mold. The court held that the wax polymers and refractory slurries and sands are not used to induce or cause a refining or chemical process within the intent of the exemption provided in *N.J.S.A.* 54:32B-8.20. Plaintiff manufactures precision metal parts for machine tools, jet engines, steam turbines, and other complex types of equipment. The court held that the chemical reactions involved in the bonding together of the refractory materials and the bonding of wax onto the inner lining of the shell arise from the process of making the refractory mold rather than from the process of making the finished product to be sold to the plaintiff's customer. The chemical reactions described by plaintiff occur before the molten metal is poured into the mold and thus occur prior to the actual casting process. Therefore, the plaintiff's purchases of polymer waxes and refractory slurries and sand are not exempt from the imposition of sales or use tax under *N.J.S.A.* 54:32B-8.20.

The court also held that the plaintiff's purchases are clearly within the definition of a retail sale. The purchases are not for resale purposes within the meaning of *N.J.S.A.* 54:32B-2(e)(1) as a component part of plaintiff's finished product.

**Contractor Liable For Sales Tax On Materials and Supplies Purchased Under A Turnkey Contract—Jutland Construction Corporation v. Director, Division of Taxation,** NJ Tax (March 3, 1982). The Tax Court of New Jersey entered judgment for defendant and held that plaintiff was not entitled to a sales tax refund with respect to taxes paid for mateials and supplies during the construction of a senior citizens housing project in the Town of Newton in Sussex County. Legal title to the property has been transferred to the contractor during the construction period and upon completion of the project title was conveyed back to the Housing Authority. The court held that the exemption provided in *N.J.S.A.* 54:32B-8.22 did not apply where legal title to that property was held by the contractor when the purchase of the materials and supplies were made.

**Appeal Must Be Filed Within Statutory Period—Anthony Mari, Sr. t/a Godfather Inc. v. Director, Division of Taxation,** NJ Tax (August 25, 1981). The Tax Court of New Jersey upheld a sales tax deficiency assessment against the plaintiff for failure to file the complaint with the Tax Court within 90 days from the date of the Director's final determination. However, the complaint was filed within 90 days of the filing of a Certificate of Debt and the docketing of a judgment against plaintiff. The court held that the taxpayer is barred from contending that no sales tax is due. However, the complaint is within time to contest clerical errors in the entry of the judgment, to contend that the tax assessment has been satisfied, or to contend that the judgment has been entered against the wrong party, or to raise issues with respect to the regularity of the filing. A hearing date was set for the presenting of evidence to support the taxpayer's claim with respect to the filing of a Certificate of Debt.

**Chemicals Used In Laboratory Analysis Not Eligible For "Catalyst Exemption" Metpath Inc. v. Taxation, Div. Director,** 4 NJ Tax 277 (April 8, 1982). The Tax Court of New Jersey granted defendant's motion for summary judgment and upheld a deficiency assessment of sales tax against the plaintiff. The court held that the purchase of chemicals used in laboratory analysis is not exempt under *N.J.S.A.* 54:32B-8.20 which exempts chemicals that cause or induce a chemical or refining process. In order to obtain the "catalyst exemption" under *N.J.S.A.* 54:32B-8.20 the following four statutory requirements must be met:

1. There must be a sale of materials such as chemicals and catalysts.
2. The materials must be used to induce or cause a refining or chemical process.
3. The materials must be an integral or essential part of the processing operation.
4. The materials must not become a component part of the finished product.

The court held that the four statutory requirements were not met and that for the exemption to apply all four statutory requirements must be met. It concluded that the "catalyst exemption" requires a finished product which must be tangible personal property, that the laboratory report is an information service, not tangible personal property, and that, therefore, materials used in the performance of a laboratory analysis are not exempt under *N.J.S.A.* 54:32B-8.20 because they are not part of a processing operation which produces a tangible finished product. The result of laboratory analysis is an intangible service of providing medical information not the production of tangible personal property required to qualify for the exemption.

**Installation Charges for Utility Equipment Which Are Additions Or Capital Improvements To Personal Property Are Subject To Tax—Middlesex Water Company, et al v. Director, Division of Taxation,** 181 N.J. Super 309 437 A2d 368, 3 N.J. Tax 233 (August 25, 1981). The Tax Court of New Jersey denied taxpayer's motion for summary judgement. Thirteen utility company cases were consolidated for the purpose of this motion. Taxpayers are public utilities engaged in the business of selling electricity, gas, water or telelphone services in New Jersey. An additional sales tax assessment has been imposed by the Director of the Division of Taxation on charges by outside contractors for installation of public utility production, generation, transmission and distribution machinery, apparatus or equipment referred herein as "utility equipment".

The Tax Court concluded that it is the legislative scheme of the Sales and Use Tax Act to tax the purchase of personal property under *N.J.S.A.* 54:32B-3(a) and to tax services for installing such property under section 3(b)(2) or section 3(b)(4) unless the installation constitutes an addition or capital improvement to real property. Section 3(b)(2) imposes the tax on the installing of tangible personal property, or maintaining, servicing, repairing of tangible personal property. Section 3(b)(4) imposes the tax upon the maintaining, servicing or repairing of real property. Among the exemptions in section 3(b)(2) which deals with services to personal property is found at *N.J.S.A.* 54:32B-3(b)(2)(v) which exempts from tax property which when installed will constitute an addition or capital improvement to real property, property or land. Section 3(b)(2)(v) must be read in conjunction with section 3(b)(4).

The court therefore held:

1. The words "real property, property and land" as used in *N.J.S.A.* 54:32B-3(b)(2)(v) mean real property. The sales and use tax statutory scheme of §§ 3(b)(2) and 3(b)(4) is to exempt installation charges for additions or capital improvements to real property but to tax installation charges for additions or capital improvements to personal property.

2. The word "sales" in the context of § 8(m) does not include installation services, and, thus, charges for installation services are not included in the exemption granted under this section.

3. The definition of real property as found in the Business Personal Property Tax Act and in *City of Bayonne v. Port Jersey,* 79 N.J. Tax 367 (1979) is to be used in defining real and personal property for purposes of §§ 3(b)(2) and 3(b)(4).

The Business Personal Property Tax Act definition of real estate found at *N.J.S.A.* 11A-2(b)(2) is "Goods or chattels so affixed to real property as to become part thereof and not to be severable or removable without material injury thereto."

Whether or not an installation is a capital improvement to real property must be determined based upon the nature of the property and the installation.

The Public Utilities Gross Receipts Tax Act's narrow definition of real estate which includes only lands and buildings but not equipment, even though attached to lands and buildings does not apply to the Sales and Use Tax Act. The Public Utilities Gross Receipts Tax Act definition was intended to implement the distinction between (1) lands and buildings which are subject to local property tax and (2) utility property which is included in the computation of the public utilities gross receipts tax.

4. Alternative defensive theories may be used to support an assessment of additional tax provided the additional assessment has been made within the statutory period and due process requirements have been met.

Based on the foregoing determinations, taxpayers' motion for summary judgement was denied.

**Materials Used By Subcontractors on Roads Not Dedicated To Public Use Not Entitled To Exemption Under N.J.S.A. 54:32B-8(w) now N.J.S.A. 54:32B-8.22—National Paving Company, Inc. v. Director, Division of Taxa-**

**tion.** (App. Div. 1982) (unreported). The Appellate Division on May 14, 1982 affirmed the judgment of the Tax Court for the reasons set forth in the Tax Court opinion.

The Tax Court upheld a tax assessment against plaintiff, who manufacturers asphalt and sells it to other contractors and uses it itself in its own paving work, for use tax on materials used by plaintiff for subcontracting work, i.e. paving of roads, for developers and general contractors. The ultimate beneficiaries of the subcontracting work were municipalities.

However, the court found that the phrase "real property of organizations" as used in *N.J.S.A.* 54:32B-8(w) meant "real property owned by organizations" and that "ownership" of the property occurred upon their dedication to public use. The court concluded that the property on which plaintiff performed the paving activities had not at the time of paving, been accepted by the municipalities for dedication to public use because the municipalities performed none of the forms of control over the subject property deemed to constitute acceptance. Therefore the roads were not real property owned by the municipalities and plaintiff was not entitled to an exemption from sales and use tax under N.J.S.A. 54:32B-8(w).

**Materials Used By Subcontractors On Roads Not Dedicated To Public Use Not Entitled To Exemption Under N.J.S.A. 54:32B-8(w). National Paving Company, Inc. v. Director, Division of Taxation,** 3 N.J. Tax 133 (August 5, 1981). The Tax Court upheld a tax assessment against plaintiff, who manufactures asphalt and sells it to other contractors and uses it itself in its own paving work, for use tax on materials used by plaintiff for subcontracting work, i.e. paving of roads, for developers and general contractors. The ultimate beneficiaries of the subcontracting work were municipalities. *N.J.S.A.* 54:32B-8(w) exempts from use tax, sales made to contractors of materials, supplies, or services for exclusive use in erecting structures or building on, or otherwise improving, altering or repairing real property of organizations described in *N.J.S.A.* 54:32B-9(a)(1). The municipalities in which plaintiff performed its paving activities were exempt entities within the contemplation of *N.J.S.A.* 54:32B-9(a)(1). The Court found that the phrase "real property of organizations" as used in *N.J.S.A.* 54:32B-8(w) meant "real property owned by organizations" and that "ownership" of the property occurred upon their dedication to public use. The court concluded that the property on which plaintiff performed the paving activities had not at the time of paving, been accepted by the municipalities performed none of the forms of control over the subject property deemed to constitute acceptance. Therefore the roads were not real property owned by the municipalities and plaintiff was not entitled to an exemption from sales and use tax under *N.J.S.A.* 54:32B-8(w).

**NOTE:** *N.J.S.A.* 54:32B-8(w) is now *N.J.S.A.* 54:32B-8.22 enacted by Chapter 105, § 34, P.L. 1980 (approved September 11, 1980).

**Repair Services Performed In New Jersey for Out-of-State Customers Prior To Statutory Amendment Held To Be Subject To Tax—Parkway-Kew Corporation v. Director, Division of Taxation.** NJ Tax (August 27, 1981). The Tax Court of New Jersey granted defendant's motion for summary judgment and upheld a sales tax assessment against the plaintiff for the period July 1, 1973 to June 30, 1976 for repair services performed in this State for out-of-state customers. Plaintiff is in the business of applying a hard surfacing metal on wire drawing blocks used mainly in steel mills. The blocks serve to reduce the gauge of wire when the wire is drawn through them. The repair service performed by plaintiffs in New Jersey for out-of-state customers was prior to the amendment of the New Jersey Sales and Use Tax Act c. 54 P.L. 1977 (approved April 5, 1977) which amended *N.J.S.A.* 54:32B-3(b) by exempting from the sales tax, services provided by New Jersey companies on tangible personal property delivered out-of-state. The court held that the amendment to the act had no retroactive application. There is no indication that the Legislature intended the amendment to be retroactive. Accordingly, plaintiff is not entitled to the exemption presently provided for by the amendment. The court also found there is no violation of the Commerce Clause of the United States Constitution. The United States Supreme Court indicated in *Complete Auto Transit, Inc. v. Brady,* 430 U.S. 274 (1977), that a tax will not place an undue burden on the flow of commerce if it is applied to an activity with a substantial nexus with the taxing State, is fairly apportioned, does not discriminate against interstate commerce, and is fairly related to the services provided by the State. *(Id.* at 279).

The court retained jurisdiction of this case for 30 days as to the issue of waiver of interest and penalties, in order to provide the Director with an opportunity to consider plaintiff's request for a waiver of interest and penalties.

**Advertising Wrappers Used To Cover Catalogs Held To Be Subject to Tax and The Lease of Computer Mailing Lists in the Form of Magnetic Tapes Held to be Exempt From Taxation—Spencer Gifts Inc. v. Director, Division of Taxation,** 3 N.J. Tax 482 182 N.J. Super 179 (November 12, 1981). The Tax Court of New Jersey upheld an assessment against plaintiff for advertising wrappers used to cover its mailing catalogs to prospective customers and held that the advertising wrappers were not exempt under *N.J.S.A.* 54:32B-8(o) (now known as N.J.S.A. 54:32B-8.15) as a wrapping supply. The court held that because of the promotional and advertising matter included, it had a meaning or use to the recipient without the product or item it contained, wrapped or labeled. The court also held that the leasing of computer mailing lists in the form of magnetic tapes was the leasing information contained therein and was not the sale or leasing of tangible personal property and therefore was not subject to tax.

### Wrapping Supplies

Plaintiff was in the business of selling merchandise by mail order to customers throughout the United States. The catalogs were covered by wrappers which contained advertising and promotional material. The court held that the item referred to as a wrapper is not a label, wrapping paper, wrapping supplies or a non-returnable container and is not entitled to an exemption from taxation under *N.J.S.A.* 54:32B-8(o). The item does not wrap or contain the catalog. When affixed to the catalog it is no more than a cover, opening like a cover to any booklet or catalog.

### Computer Mailing Lists

The court held that the leasing of the computer mailing lists in the form of magnetic tapes was not the leasing of tangible personal property, but rather the leasing of the information contained therein. The rental charge bears no relation to the cost of the tape or the amount of time the tape is in plaintiff's possession. The rental charges are based on the quantity and quality of the information contained on the tapes not on the physical attributes of the tape.

While the magnetic tapes, by which the information which is the subject of the leasing transaction is transmitted, can be touched and felt and take up space for storage, the tapes are only the method used to transfer the information or the conduit by means of which the information is transmitted from the lessor to the lessee.

The court said that the leasing of computer information is not the leasing or sale of tangible personal property and is not subject to tax as such under the act.

Insofar as the data processing rule at *N.J.A.C.* 18:24-25(a)(3)(ii) is intended to tax mailing list data of computer tapes it is beyond the scope of the act and invalid. There is no statutory basis for this regulation if it taxes "the transfer of tangible personal property as an inconsquential element" of a personal service transaction in view of the provisions of *N.J.S.A.* 54:32B-2(e)(3)(A).

The court held that the transactions are not advertising services. In the present case the mailing list lessor does not engage in any dissemination of the catalogs. The lessor does not call anything to the attention of the public. The lessor supplies mailing list information for use in a computer.

Therefore the court upheld the deficiency assessment against the plaintiff on the advertising wrappers, but held that the plaintiff was not subject to tax on the leasing of he computer.

**Chemicals and Sanitizing Agents Used to Clean Milk Lines, Fillers and Tanks is not Used in Milk Processing Operation and is not Entitled to Tax Exemption for Chemicals Used to Induce or Cause a Refining or Chemical Process—Tuscan Dairy Farms, Inc. v. Director, Division of Taxation,** 4 N.J. Tax 92 (February 1, 1982). The Tax Court entered a judgment dismissing plaintiff's complaint and affirmed a sales tax assessment against plaintiff for chemicals used to clean and sanitize its milk lines, fillers and tanks. The court held that plaintiff's milk processing operation, and its cleaning and santizing operation are distinct. The cleaning and sanitizing procedure is a separate process which both precedes and follows the processing of the milk. The chemicals are not used to induce or cause a refining or chemical process and are not an integral or essential part of the processing operation and therefore are not entitled to the exemption set forth in *N.J.S.A.* 54:32B-8.20. The court also held that plaintiffs did not establish that its milk processing operation constitutes a dairy farm within the meaning of the exemption provided in *N.J.S.A.* 54:32B-8.16 for sale of certain property used and consumed on farms.

**Cloth Filter Pads Used in Making Film Held To Be Exempt From Tax Under N.J.S.A. 54:32B-8.20 Because They Perform A Refining Process, Xcel Corporation v. Director, Division of Taxation,** 4 NJ Tax 85 (January 27, 1982). The Tax Court of New Jersey entered a judgment vacating the Director of the Division of Taxation's two separate assessments against plaintiff and held that cloth filter pads used to purify chemicals in plaintiff's manufacturing process of making cellulose acetate film did perform a refining process. The court held that the filters were materials, such as chemicals and catalysts and were exempt from tax under *N.J.S.A.* 54:32B-8.20. Section 8.20 (formerly 8(t) ) exempts from sales tax the sale of "materials, such as chemicals or catalysts, used to induce or cause a refining or chemical process. . . . ." An appeal has been taken by the Director of the Division of Taxation from the judgment in this case to the Appellate Division.

**Constitutionality Upheld As Not Preempted By Super Fund—Exxon Corporation et al v. Robert Hunt, Administrator of New Jersey Spill Compensation Fund,** et ai. 4 N.J. Tax 294 (April 23, 1982). The Tax Court of New Jersey upheld the constitutionality of the New Jersey Spill Compensation and Control (spill fund) Act (*N.J.S.A.* 58:10-23.11 et seq.) and found that it was not preempted by the federal super fund act, the Comprehensive Environmental Response Compensation and Liability (super fund) Act of 1980 40 U.S.C. § 9601 et seq. The court in its holding said there was no violation of the Supremacy Clause of the United States Constitution, (Art. VI, C1.2). The court held that a state can tax local industries to support a fund dedicated to the purpose of compensating claims and costs not actually paid by the super fund. This complies with the prohibition against double taxation in that states are still prevented from taxing to pay for cleanups actually financed by the Federal Government. This conclusion was reached after the court interpreted the language of the Federal Act by resorting to the extrinsic aid of the legislative intent. The court said that the word 'may' used in the Federal statute in section 114(c) that no person may be required to contribute to any fund . . . which may be compensated under this title, was intended to be used in the mandatory sense, i.e. shall be compensated or should have been compensated.

The court also noted that the federal super fund does not preempt the state from collecting a spill tax to be used to pay hazardous waste cleanup costs and related claims and other costs not covered or actually compensated under the super fund. In its list of these costs the court included petroleum spills which is not compensable under the super fund.

The court, therefore, granted summary judgment to the defendant but held the third and fourth counts would survive the judgment and proceed to trial.

The third count seeks relief from payment of an alleged disproportionate share of the spill fund tax. The fourth count demands judgment that the Commissioner of the Department of Environmental Protection make recommendations to the New Jersey Legislature for amendments to the spill fund pursuant to *N.J.S.A.* 58:10-23.11(z).

**Tax Court Jurisdiction, Alid, Inc. et al v. North Bergen Twp.,** 180 NJ Super 592 (App. Div. 1981). The tax court had no jurisdiction whatever to entertain plaintiff's post-judgement motions, by which they sought to compel the township's governing body to exercise discretionary functions (to include their tax refunds in the budget, etc.) and, accordingly, no jurisdiction to grant such relief; the action is to proceed in the Law Division as if originally commenced therein.

**Discrimination—Freeze Act—Atlantic City v. Moitich et al.,** 3 NJ Tax 147 (August 5, 1981). Taxpayers not entitled to application of a ratio derived from a study of assessments within the same category as taxpayer or within a limited district of the municipality.

Where a county tax board judgment reducing assessment is appealed, county tax board order directing municipality not to place assessment for following year higher than that established by its judgment is incorrect. By complying with county tax board order and failing to appeal said order, municipality cannot now invoke the Freeze Act nor seek other relief to increase following year assessment.

**Farmland—Rollback Tax—Atlantic City Development Corp. v. Hamilton Twp.,** 3 NJ Tax 363 (October 1, 1981). Procedure to be followed in assessing rollback tax under the Farmland Assessment Act is that set forth under N.J.S.A. 54:4-63.12 (original method) for omitted assessments, and not that set forth in N.J.S.A. 54:4-63.40 (alternate method) for omitted assessments, and not that set forth in N.J.S.A. 54:4-63.40 (alternate method). (37 cents)

**Filing Time—Bass River Tp. v. Peter Driscoll,** 3 NJ Tax 177 (August 5, 1981). Forty-five (45) day time limitation in which to file complaint with Tax Court to review property tax assessment in N.J.S.A. 54:2-39 is a specific statutory time limitation to be strictly enforced and may not be tolled by alleged "excusable delay" caused by administrative and personnel problems encountered by small rural municipality.

**Farmland Assessment—Township of Bass River (Burlington County) v. Hogwallow et al.,** (App. Div., 1982) 182 NJ Super 584. The Appellate Division affirmed the Tax Court Opinion reported at 1 NJ Tax 612 holding *res judicata* not applicable to bind Tax Court to follow the county board's grant of farmland assessment. While instant case was properly considered *de novo,* a caveat was added that in certain circumstances decision of county tax board will be binding.

The Tax Court in an opinion on November 24, 1980 held that land and watersheds neither contiguous to nor appurtenant to applicants' farm were not "marginal lands" entitled to be included with the farmland assessment as reasonably necessary for the support and maintenance of the farm within the meaning of Andover v. Kymer, 140 N.J. Super. 399 (App. Div. 1976).

**Farmland Asessment, Belmont v. Wayne Twp.,** 3 NJ Tax 382 (October 7, 1981). Taxpayer appealed assessment of taxes on defendant's motion for summary judgment to dismiss, the Tax Court, held that mere failure to qualify for a farmland assessment does not automatically subject land to rollback assessment. Motion denied.

**Exemption—Cemeteries—Beth Israel Cemetary Association of Woodbridge v. Township of Woodbridge,** 180 N.J. Super. 508 (App. Div. 1981). The Appellate Division affirmed the decision of the Tax Court of New Jersey (1 NJ Tax 149, June 26, 1980) and upheld an assessment against plaintiff of real property taxes for the years 1975 and 1976 on undeveloped, partially wooded land of which it decided to sell prior to October 1, 1974 and thereafter took steps to divest itself of title in that it consituted an abandonment of the land in question for cemetary use. In April 1947, plaintiff entered into a sales contract for the land in question. Approval of such sale was obtained from the New Jersey Cemetary Board in June 1974, and final Woodbridge Township approval as to the contemplated constitution of townhouses on the land was obtained in June 1976. The closing of title pursuant to the sales contract took place on August 1976.

The court held that the tax exemption granted to a cemetary company under *N.J.S.A.* 8A:5-10 continues so long as it actually holds its land for cemetary purposes or contemplates using its land for cemetary purposes in the reasonably anticipated future. When the plaintiff, prior to October 1, 1974 determined the land was no longer necessary for internment purposes, the land was no longer intended to be used for cemetary purposes and therefore, ceased to be dedicated to this stated use. Consequently, from the date of its determination plaintiff was no longer entitled to a tax exemption. The court therefore affirmed the tax assessment against the plaintiff for the years 1975 and 1976.

Petition for certification to the New Jerse Supreme Court was denied. 87 N.J. 416 (1981).

**Valuation—Waiver of Freeze Act—Bloomfield v. Parkway Industrial Center and Garden State Building,** 3 NJ Tax 220 (August 21, 1981). In review of assessment of industrial complex, court gave no weight to 1978 sale of subject due to favorable financing terms inflating sales price. Although the subject was situated in two different municipalities, value of improvements allocated was based on percentage of gross rentals, and land value allocated was based on a percentage of total land area in each municipality. Litigating merits of assessment constituted election of remedy and waiver of Freeze Act remedy.

**Anticipated Use (For Condominiums or Cooperatives)—Valuation Theory —Center Whiteman Corp. & RMI Properties, Inc. v. Fort Lee Bor.,** 4 NJ Tax 153 (January 21, 1982). Although taxing district's proofs established existence of market for conversion of rental apartment building to condominium and/or cooperative form of ownership, it failed to prove value that the subject property had in terms of that market.

**Farmland Assessment—Burden of Proof—Omitted Assessment—Cherry Hill Industrial Properties v. Voorhees Tp.,** 3 NJ Tax 63 (July 14, 1981). Where farmland assessment has been granted, there is presumption that all requirements to qualify for a farmland assessment have been met. The burden of proof to overcme this presumption is on part attacking its correctness. Testimony that farmland assessment application is not in taxpayer's file several years after assessment years in question does not meet this burden.

To be assessed as omitted, a property must be specifically left off the assessment rolls. Alleged erroneous assessment of property under the Farmland Assessment Act may not be corrected by application of the Omitted Assessment Act.

**Withdrawal of Tax Appeal By Township Council in Tax Court Put on Same Terms as Stipulation of Settlement and Requires Direct Involvement of Tax Assessor—Clinton Township Citizen's Committee, Inc. et al and Association of Municipal Assessors of New Jersey v. Mayor and Council of the Township of Clinton and Vincent J. Maguire and Irwin I. Kimmelman, Attorney General of New Jersey,** 185 NJ Super 343 (Law Div. 1982). The Law Division-Hunterdon County of the Superior Court granted plaintiffs' motion for a permanent injunction to prevent defendant township council from withdrawing its complaints in the tax appeal cases now pending in the Tax Court without the consent of defendant's tax assessor. The judgement has the effect of putting any withdrawals on the same terms and conditions as the Tax Court puts stipulations of settlement and requires the direct involvement of the tax assessor. The court held if the defendant is unable to obtain the consent of its assessor to any such withdrawals, it should apply to the Tax Court judge assigned to hear the individual cases for his approval of the withdrawals.

The present case had its origin in a revaluation of all real property in the township for the tax year 1980. On appeal of many taxpayers from their new assessments, the Hunterdon County Board of Taxation granted a considerable number of reductions.

The court exercised its inherent equitable powers. Considering the facts in this case the court found that the action of the township directing the assessor to settle the cases at reduced assessments indicates a disregard of the merits of the municipalities assessments and of the assessor's professional qualifications.

**Rollback Tax—Tax Search Certificate—Commonwealth Water Co. vs. Bernards Tp.**, 3 NJ Tax 428 (October 28, 1981). Purchaser of property receiving two tax search certificates pursuant to N.J.S.A. 54:5-12 and N.J.S.A. 54:5-13, one of which discloses rollback tax liability on the property and the other which does not, may not utilize N.J.S.A. 54:5-17 to rely on the silent certificate to avoid rollback tax liability.

**Exemption—Public Purposes—Cranford Tp. v. Hope Tp.**, 4 NJ Tax 251 (March 8, 1982). "Public purpose" exemption in N.J.S.A. 54:4-3.3 applies to all property used for public purposes, whether located within or without owning taxing district. Limitation on use of exempt property to residents of owning taxing district does not affect right to exemption.

**Freeze Act—Curtiss Wright Corp. v. Wood-Ridge Boro.**, 4 NJ Tax 68 (January 27, 1982). Freeze Act judgment may be based on consent. Taxpayer has the right to have Freeze Act applied for subsequent year but under circumstances of this case may seek further reduction of assessment.

**Discrimination—Israel Diament & Max Smullen v. Fort Lee Boro.**, 3 NJ Tax 70 (July 17, 1981). Discrimination relief sought under Chapter 123 of the Law of 1973 must be properly pleaded in complaint as required by Cleff Realty v. Jersey City, 41 N.J. Super. 465 (App. Div. 1956), certif. denied 23 N.J. 58 (1957).

**Valuation—Lester J. Dworman et al v. Borough of Tinton Falls,** (App. Div. 1981) 180 NJ Super 366, 3 NJ Tax 1. The Appellate Division affirmed the judgment of the Tax Court of New Jersey substantially for the reasons reported at 1 NJ Tax 445 (1980), which held the market value of plaintiff's property to be determined by the income approach with fair rental value of premises the most important factor. Petition for certification to the New Jersey Supreme Court denied 88 NJ 495 (Nov. 2, 1981).

**Filing Tax Limit—Evesham Tp. v. Paul F. Nye, Jr.**, 3 NJ Tax 183 (August 10, 1981). Where copies of county tax board judgment are served on parties at different times, the 45-day time limitation for filing complaint to review property tax assessment in N.J.S.A. 54:2-39 begins to run from the date of service of the judgment of the party seeking review.

**Farmlands—Environmental Protection—Taxes—Dept. of Environmental Protection v. Franklin Tp. et al.**, 3 NJ 105 181 NJ Super. 305 437 A 2d 353 (August 4, 1981). The clear language of the New Jersey Constitution and the Farmland Assessment Act directs the imposition of rollbank taxes in all cases in which a change to a use other than agricultural or horticultural has occurred; although the preservation of open space was one of the considerations leading to the act, this cannot justify expanding it to bring the land acquired by the Department of Environmental Protection for reservoir, open space conservation or recreation uses within its reach.

**Service of Complaint—Fair Lawn Boro. v. Blue Hill Assoc'**, 3 NJ Tax 55 (July 2, 1981). Service of complaint upon defendant after the statutory time period did not deprive Tax Court of jursidiction when complaint was timely filed with the Tax Court and county tax board. Failure to append a municipal resolution authorizing the appeals pursuant to N.J.A.C. 18:12A-1.6(c) is not a fatal procedure defect.

Taxing district must comply with the Sunshine Law, N.J.S.A. 10:4-6 et seq., in its action regarding the prosecution of tax appeals.

**Discrimination—Chapter 123—525 Realty Holding Co. v. Hasbrouck Heights Bor.,** 3 NJ Tax 206 (August 21, 1981). Ratio of assessment to true value, calculated pursuant to N.J.S.A. 54:2-40.4 and 54:3-22(c) to (f), Ch. 123 of the Laws of 1973, will be applied to give discrimination relief unless a fair preponderance of the evidence establishes that a different ratio be used.

Presence of a hardship provision in rent control ordinance has an inconsequential effect on the determination of economic rent.

**Events After Assessing—Fort Lee Bor. v. Invesco Holding Corp.,** 3 NJ Tax 332 (September 11, 1981). Building improved after statutory assessment date and completed after January 1 of the tax year. Held that subsequent events may not be used as direct evidence of value. Subsequent events may be utilized to corroborate an opinion independently arrived at and based on facts known or reasonably ascertainable as of the critical date. N.J.S.A. 54:4-63.3 mandates finding of true value of entire property and deduction of initial assessment.

**Conflict of Interest—Goldberg, et al vs. City of Atlantic City,** 4 NJ Tax 195 (February 23, 1982). Law firm disqualified from representing taxpayer in action against municipality contesting local property tax where law firm represented municipality at the same time in negligence and workers compensation cases.

**Farmland Assessment—Rollback Tax—Hinck v. Wall Tp.,** 3 NJ Tax 96 (July 24, 1981). Separation, by sale, of 17-acre tract of wooded property front 95-acre active farm constituted change of use triggering farmland rollback tax even though no change in actual use occurred.

**Time to Appeal Amended Judgment—HiNella Associates v. HiNella Bor.,** 3 NJ 414 (October 28, 1981). Time within which appeal from county tax board judgment must be taken begins to run from the date of amended judgment when judgment is amended in material and substantial respect not solely related to the correction of a clerical or formal error.

When issue before county tax board is correct amount of the assessment, incorrect assessment figures are a material and substantial error.

**Office Building Valuation—J.C.T. Associates v. Boonton Town,** 4 NJ Tax 283 (April 21, 1982). Capitalization rate used in income approach valuation of office building properly taken from market by analysis of comparable sales.

Net rental value properly capitalized without addition of tax factor.

**Settlement Agreements for Assessments in Future Years—Timely Filing —Tp. of Jackson v. Marshyll of B.B., Inc.,** 3 NJ Tax 386 (October 7, 1981). Agreement between taxpayer and township to fix assessment for future year is beyond the scope of municipal authority. Each annual assessment of property for tax purposes is separate and distinct from the assessment for any other year.

Tax Court lacks jurisdiction to grant relief when a complaint is not timely filed. Jurisdiction over the subject matter cannot be conferred by agreement.

**Vacation of Judgment—Jackson Construction Co. et al v. Ocean Tp/182 NJ Super 148,** 3 NJ Tax 296 (August 25, 1981). Taxpayer's motion to vacate dismissal of complaint for lack of prosecution denied where taxpayer could reasonably have anticipated that its appraisal expert would not appear to testify at trial and where motion to vacate was made 10 months after trial.

**Valuation—Knollcroft Gardens, Inc. v. Fair Lawn Boro,** 3 NJ Tax 25 (June 25, 1981). Income approach predominantly relied upon in valuing two-story brick garden-type apartment complex.

Market approach predicated upon a sale of the subject property was rejected because the transaction involved a sale and lease-back.

Use of interest rate based on published statistics is preferable to use of actual interest required by a wrap-around mortgage covering the subject property.

**Property Party Defendant—Mary A. Kurtz v. Burlington County Bd of Taxation,** 4 NJ Tax 343 (May 5, 1982). Taxing district, rather than the county board of taxation, is proper defendant in the Tax Court proceeding where valuation of the subject property is only issue.

**County Rebate Tax—Constitutionality—Mahwah Tp. et al v. Bergen County et al,** 3 NJ Tax 513 (November 20, 1981). Claim of Mahwah Township under N.J.S.A. 54:4-5 for rebate of county tax based on county facilities located within Mahwah denied on ground that statute is constitutional as special legislation violated Art. IV, Sec. 7, par. 9 of the New Jersey Constitution.

**County Board Jurisdiction—Statutory Deadline For Filing—Mayfair Holding Co. v. North Bergen Tp.,** 4 NJ Tax 39 (January 4, 1982). Jurisdiction bar is absolute where the county board properly declined to entertain plaintif's petition filed one day after statutory deadline as provided in N.J.S.A. 54:3-21. Board representative's misleading advice to plaintiff regarding filing did not stop county board from denying jurisdiction.

**Valuation—Merchandise Mart Associates v. Pennsauken Tp.,** 3 NJ Tax 275 (August 28, 1981). Land and improvements are to be assessed at their full value and not value of a lessor or lessee's interest.

Value of lessee's interest under a long-term lease which does not include value of fee simple estate does not comply with the requirements of N.J.S.A. 54:4-23 and does not overcome the presumption of correctness of the assessment.

**Industrial Property—New Cumberland Corp. v. Roselle Bor.,** 3 NJ Tax 345 (September 11, 1981). Properties normally marketed as investments are valued on the basis of income producing quality. This value should be tested, where possible, by the market approach. Value of industrial property should include the value of nearby parking lots when necessary for the operation of the industrial building.

**Exemption—Five Acre Limit—N.J. Stake of Church of Jesus Christ of Latter Day Saints v. Morris Tp.,** 3 NJ Tax 572 (November 25, 1981). Where zoning ordinance required land area in excess of five acres for church building, statutory provision limiting land area exempt from real property tax to five acres held not violative of First Amendment.

**Exemption—County Property—County of Ocean v. Tp. of Dover,** 3 NJ Tax

434 (November 2, 1981). N.J.S.A. 54:4-3.3 does not provide for an apportionment when county owned property is not totally used for public purposes.

Tax exempt status will not be granted where one third of the building was leased on the assessing date to a nonexempt entity and there was no indication that the county intended to devote the entire building to public purposes.

**Valuation—Olin Mathieson Chemical Corp. v. Paulsboro Bor.** 3 NJ Tax 255 (August 26, 1981). Oral agreement of sale of real property intended to be reduced to writing but which, as of the date of trial, has not been fully written and executed is not binding agreement and is not admissible as a comparable sale.

Offer to sell may have any probative weight as to the property's value if property was widely marketed for sufficient length of time to indicate nonavailability of a willing buyer at offered price.

Valuation of land unusually unique because of barge docking facilities and location between navigable stream and river channel. This uniqueness requires that greater weight be given to testimony of expert having greater knowledge of land values in the area.

**Farmland Assessment—Rollback Taxes—Jackson Township v. Patsy A. Paolin and Patsy A. Paolin v. Jackson Township,** 3 NJ Tax 39 181 NJ Super 293, 437 A 2d 344, (Tax Court of New Jersey, June 29, 1981). At issue was the tax status of two parcels of land Lot 70, consisting of 7.16 acres and Lot 84 consisting of 46.17 acres. The two lots are separated by an 8 acre parcel of land owned by a third party. The court held that the taxpayer was not entitled to the farmland assessment on Lot 70 for the years 1976 and 1977 because no separate application for the farmland assessment was made for that parcel. The court said that pursuant to a regulation of the Director of the Division of Taxation, where separate, noncontiguous parcels of land in a single ownership in the same taxing district are involved, a separate application for farmland assessment must be made with respect to each parcel (*N.J.A.C.* 18:15-3.2(e)). With respect to Lot 84, the court found that there was insufficient farming activity on the property in 1978 for the property to have qualified for the farmland assessment and therefore it should not have received farmland assessment for that year.

The court reversed the Ocean County Board of Taxation in imposing rollback taxes on Lot 84 for the years 1976, 1977 and 1978. The court said that it is difficult to imagine that the intent of any rollback provision was to impose an extra tax burden on a landmower who simply grew old or became disabled and no longer could actively devote his property to agriculture. One of the primary objectives of the Farmland Assessment Act was to help preserve the family farm in this State and it would be inconsistent with this purpose if we were to conclude that rollback taxes become due, perhaps requiring the sale of the farm, merely because the owner ceased to devote the property to agriculture on an active basis. At the very least, rollback taxes are not triggered until the land is applied to a more intensive use that for which it received farmland assessment. *Cf. N.J.S.A.* 40:55D-1 *et seq.*

The court held that Paolin's failure to devote his property actively to agriculture within the intent of the Farmland Assessment Act in the year 1978 was not an "application of the property to a use other than agriculture" and was not a "change in use" of the property within the intent of *N.J.S.A.* 54:4-23.8 so as to trigger imposition of rollback taxes upon the property. Accordingly, the judgment of the Ocean County Board of Taxation imposing rollback taxes on Lot 84 for 1976, 1977 and 1978 was reversed. Since the property should have not received farmland assessment for 1978 and since the township's right to challenge the county board's grant of farmland assessment for that year was preserved by operation of the rollback tax procedure, judgment will be entered denying farmland assessment to Lot 84 for 1978.

Since the determination of the valuation of Lot 70 for 1976 and 1977 and of Lot 84 for 1976 was deferred pending this decision on farmland assessment, the entry of judgment will be held in abeyance until disposition of the valuation appeals.

**Cemetery—Paramus Boro. v. George Washington Memorial Park Cemetery Ass'n,** 2 NJ Tax 574 (June 25, 1981). Two tracts used for drainage and maintenance are reasonably necessary for the efficient operation of the dedicated burial portion of the cemetery to entitle them to exemption as cemetery lands under N.J.S.A. 8A:5-10. Cemetery's exemption is limited to the year that petition of appeal was filed: exemption was not granted for subsequent years for which appeals were not filed.

**Amendment To Provisions On Rebates Or Remission of County Taxes to Certain Municipalities In Counties of The First Class Accommodating Substantial Areas of State and County-Owned Tax Exempt Lands and Institutions Within Their Borders Was Held To Be Special Legislation Relating To Taxation Or Exemption In Violation of The New Jersey Constitution—Borough of Paramus, Joseph Cipolla, et al v. County of Bergen, Bergen County Board of Taxation, Township of Teaneck et al,** 2 NJ 515 (February 26, 1981). The Tax Court of New Jersey denied defendant's motion for summary judgment and held that an amendment to *N.J.S.A.* 54:4-5, the statute involving the concept of giving some kind of tax relief to municipalities which accommodate substantial areas of state and county-owned tax exempt lands and institutions within their borders, is special legislation relating to taxation or exemption therefrom and is in violation of the New Jersey Constitution, Art. IV, Section VII, Par 9(6). The purpose of the amendatory legislation *L.* 1980, *c.* 118, (approved September 22, 1980) was clearly to restrict the rebate or remission of county taxes to those communities which had previously been the recipient of such rebate or remission and, as such, to preclude otherwise qualified taxing districts from the same relief.

The Tax Court said that in applying the recognized criteria for determining special laws to *N.J.S.A.* 54:4-5, as supplemented by *L.* 1980, *c.* 118, the supplemental legislation, without rational basis, effectively excluded the plaintiff, as well as other taxing districts, from the previously authorized relief and restricted that relief to Cedar Grove even though the plaintiff and at least one other taxing district claim the same characteristics and qualifications as Cedar Grove. In so doing, *N.J.S.A.* 54:4-5, as supplemented by *L.* 1980, *c.* 118, became special legislation relating to taxation or exemption therefrom and is in violation of *N.J. Const.* Art. IV, Section VII, Par. 9(6). As defendants do not dispute that the supplemental legislation was enacted without public notice of intention to apply therefor, it is also in violation of *N.J. Const.* Art. IV, Section VII, par. 8.

The Court did not determine whether *N.J.S.A.* 54:4-5 should be considered to exist after the effective date of the unconstitutional supplemental legislation by application of the doctrine of severability.

**Valuation—Cost Approach—Pennwalt Corp. v. Holmdel Tp.,** 4 NJ Tax 51 (January 13, 1982). Abstraction of a rate from the market is an effective procedure for developing an estimate of accrued depreciation when using the cost approach to value of real property.

**Requirement For Payment of All Taxes Under N.J.S.A. 54:2-39 At the Time Complaint is Filed With Tax Court Upheld—Powder Mill I Associates v. Township of Hamilton (Atlantic County),** 3 NJ Tax 439 (November 2, 1981). The Tax Court of New Jersey dismissed the plaintiff's complaint and held that the provision in *N.J.S.A.* 54:2-39 for the payment of taxes at the time a complaint has been filed with the Tax Court makes no distinction between complaints filed after judgments in the county board of taxation and complaints filed directly with the Tax Court, under *N.J.S.A.* 54:3-21 (where the valuation of the subject property exceeded $750,000) when the county board of taxation has been bypassed at the option of the complaining party. The court held that the plain language of *N.J.S.A.* 54:2-39 required that all taxes then due for the year for which review is sought must be paid at the time a complaint has been filed with the Tax Court and the requirement is jurisdictional.

The court held that the requirement for payment of all taxes in accordance with *N.J.S.A.* 54:2-39 does not result in an unconstitutional deprivation of property without due process of law because *N.J.S.A.* 54:3-27.2 only provides for 5% interest on the refund of taxes due a taxpayer who is successful in an appeal from an assessment on real property. The court concluded that *N.J.S.A.* 54:3-27.2 (providing for the payment of 5% interest) is severable from *N.J.S.A.* 54:2-39 (requiring the payment of all taxes at the time of filing of the complaint with the Tax Court) and even if the former statute is unconstitutional, it does not bring the latter statute down with it. The court also concluded that the issue of the constitutionality of *N.J.S.A.* 54:3-27.2 need not and cannot in any event be determined at this time. The court said that the provision requiring the payment of interest cannot be said to be so intimately connected and mutually dependent as reasonably to sustain the hypothesis that the Legislature would not have adopted one without the other. The provision of the statutes, to enable the government to function during appeals, would be carried out even if there were no provision allowing interest.

The court therefore, entered a judgment dismissing plaintiff's complaint.

**Discrimination—Chapter 123—David R. Rudd v. Cranford Tp.,** 4 NJ Tax 236 (March 5, 1982). Relief confined to application of Chapter 123 ratio to true value of property when taxpayer failed to overcome presumption of constitutional adequancy of Chapter 123 as remedy.

**Discrimination—Rumson Bor. v. Haran,** 3 NJ Tax 590 (December 4, 1981). Original assessment, not assessment as reduced by county tax board, to be used to determine whether assessment is within common level range for purpose of applying ratio under N.J.S.A. 54:1-35a, L. 1973, c. 123, §1, as amended by L. 1979, c. 51, §1, commonly known as Chapter 123 ratio.

**Valuation—Market Data Approach—Robert Schmertz v. Dover Tp.,** 4 NJ Tax 145 (January 13, 1982). Presumption of correctness of judgment of county board of taxation not overcome by evidence of value of subject property by market data approach where witness uses adjustments between subject property and comparable sales properties not supported by market data.

**Refund of Tax—Set-off—Seatrain Lines, Inc. v. Edgewater Bor.,** 4 NJ Tax

378 (May 26, 1982). Where taxpayer is entitled to refund of taxes for prior year, taxing district may not offset against refund a claim for unpaid taxes for subsequent years.

**Valuation—Discrimination—Skytop Gardens, Inc. v. Sayreville Bor.,** 3 NJ Tax 187 (August 14, 1981). Action for reduction in assessment on 840-unit garden apartment complex. Taxpayer claimed assessment was in excess of true value and at a higher ratio to true value than the common level of assessments in the taxing district.

Garden apartment complex valued by income analysis. Court made adjustments for salary, repairs and maintenance and management expenses. Due to inadequate factual support, the court rejected capitalization rate based on mortgage equity technique in favor of rate based primarily on a building residual technique.

Discrimination claim rejected for failure of proof.

**Freeze Act Applied To A Judgment Based On A Stipulation Of Settlement-South Plainfield Bor. v. Kentile Floors Inc./183 NJ Super 359,** 4 NJ Tax 1 (May 15, 1981). The Tax Court of New Jersey held that the Freeze Act can be applied to a judgment based on a stipulation of settlement. The court said that those cases in describing "judgment final" as one resulting from a determination on the merits was to avoid application of the statute to judgments that were themselves based on a judgment issued pursuant to the Freeze Act. By this application a judgment cannot be frozen beyond the two-year period described in the statute.

Under Tax court rule R.8:9-5 the Tax Court judge has the responsibility of overseeing settlements and in his discretion may require experts' and assessors' affidavits, as well as any other form of proof. A stipulation of settlement does not automatically bind the town for two years following the judgment. If a revaluation or a change in value occurs, the town is free to establish that and avoid the operation of the statute. A judgment based on a stipulation of settlement constitutes a final judgment for purposes of application of the Freeze Act (N.J.S.A. 54:2-43).

**Valuation—Cooperative Apartment—Southbridge Park, Inc. v. Fort Lee Borough,** 4 NJ Tax 30 (December 24, 1981). Sales prices of stock and proprietary leases are the predominant component in determining value of cooperative apartment.

**Correction of Error—Springfield v. Garner,** 3 NJ Tax 92 (July 17, 1981). Where improvements were partially assessed, action to increase assessments on improvements under Correction of Error statute, N.J.S.A. 54:2-41, held not to be mistake in assessment entitled to special relief under statute.

**Exemption—Hospital-Owned Housing—City of Summit v. Overlook Hospital Association,** 4 NJ Tax 183 (February 18, 1982). Housing for resident physicians, surgical students, nurses and X-ray technology students, and land used as buffer area held tax exempt under N.J.S.A. 54:4-3.6 as incidental to and reasonably necessary for accomplishment of hospital purposes.

**Time-Mailing—Ernesto Tolentino and Shirley Tolentino v. Oxford Tp.,** 4 NJ Tax 173 (February 1, 1982). Notice of a county board of taxation judgment may be served on pro se taxpayer by ordinary mail. Mailed notice correctly addressed and stamped, creates rebuttable presumption of receipt.

**Valuation—Condominium Property—Tower West Apartment Ass'n Inc. v. West New York,** 2 NJ Tax 565 (June 25, 1981). Separate assessment of the parking garage, a part of a residential condominium, did not violate the Condominium Act, N.J.S.A. 46:8B-19. Owners of the residential units are entitled to use the garage upon payment of a monthly fee. Separately assessed parking garage did not result in double taxation where plaintiff failed to show that the property was of no economic benefit to it.

**Exemption—Trenton Church of Christ v. Trenton City,** 3 NJ Tax 267 (August 28, 1981). Building occupied and used by minister of religious organization is not a fortiori entitled to tax exempt status under N.J.S.A. 54:4-3.6.

A building used for religious purposes but also used as a residence by non-officiating minister, a residence for foster children, a residence for persons employed in outside activities and as a private residence is not exempt as actually and exclusively used for religious purposes.

Building not occupied by the officiating clergyman is not a parsonage within the meaning of N.J.S.A. 54:4-3.6.

**Discrimination—Vernon Tp. v. City of Newark,** 179 NJ Supreme 332 (App. Div. 1981). The Appellate Division held that since plaintiff did not prove that its property was being assessed on a less favorable basis than that of other property in the township, or that the value of its land did not rise in the same proportion as that of other taxpayers in the district, it failed to establish a case of discrimination; the impact of the zoning change (from "residential" to "conservation") on the value of the land was incorporated in the Tax Court judgment reducing the assessments.

**Farmland Assessment Act—Log Cabins—Warselle Land Corp. v. Tweksbury Tp.,** 3 NJ Tax 565 (November 25, 1981). Plantiff's log cabin and its dependent land were found not actively devoted to agricultural or horticultural use within the intent of the Farmland Assessment Act. N.J.S.A. 54:4-23.1 et seq. The plaintiff failed to establish the log cabin was similar to the use of a barn, shed, silo, crib or greenhouse. See N.J.A.C. 54:4-23.11. Accordingly, the land under the cabin was deemed not to have been in agricultural or horticultural use and farmland assessment was denied.

**Freeze Act—Settlement—Waterview Village-Community Realty Management v. Ventnor City,** 4 NJ Tax 262 (March 24, 1982). A taxpayer who obtains a reduction in property tax assessment pursuant to the terms of a written stipulation of settlement is "successful in an appeal" within the meaning of N.J.S.A. 54:3-27.2 and is therefore entitled to interest as provided therein where the stipulation does not provide to the contrary.

**Exemption—Farmland—West Cap Associates, Inc. v. West Milford Township,** 4 NJ Tax 364 (May 13, 1982). Tax payment exemption statute, N.J.S.A. 54:3-27.3, is only applicable to farmland assessment when the issue is farmland classificaton not farmland valuation.

**Valuation—Highest and Best Use—West Orange v. Goldman,** 2 NJ Tax 582 (June 25, 1981). Where there are no reasonable probability that sewage disposal facilities, essential to residential use of property, would become available at any time in the foreseeable future, plaintiff failed to demonstrate that the highest and best use of nine hole golf course property on the assessing date was for residential development.

**In Case Applicable Prior To Moratorium On Taxation Of Mobile Homes—Held Mobile Home Subject To Taxation As Real Property—Commercial Tp. v. Block 136, Lot 2,** 179 NJ Super 307 (Chancery Div. Cumberland County 1981). Proceeding was instituted on motion for partial summary judgment in an in rem action to foreclose a tax lien against a parcel of land and a mobile home. The Superior Court, Chancery Division, Cumberland County, held that: (1) mobile home was subject to taxation as an improvement to real estate or fixture where it was utilized as a permanent dwelling, and (2) municipal real estate tax lien on fixture in form of a mobile home did not have priority over security interest of bank in home where bank's interest was perfected on or about March 18, 1975, the date on which it recorded its interest on the certification of ownership with Department of Motor Vehicles, whereas lien did not arise until after the mobile home was affixed to the realty on or about April 16, 1975.

**NOTE:**The case was decided before the moratorium on taxation of mobile homes through December 31, 1980 C 366 P.L. 1979 (approved February 4, 1980), and C. 9 P.L. 1981 (approved January 26, 1981) which extended the moratorium through 1981.

**Cemetery Association Held to be Exempt from Newark's Payroll Tax—Fairmont Cemetery Association v. City of Newark,** 3 NJ Tax 370 (October 2, 1981). The Tax Court of New Jersey held that cemetery companies are exempt from Newark's payroll tax by virtue of *N.J.S.A.* 8A:5-10 which provides that "Cemetery companies shall be exempt from the payment of any real estate taxes on lands dedicated for cemetery purposes, personal property taxes, business taxes, sales taxes, income taxes, and inheritances taxes . . . "

The array of taxes specified in this statute is exhaustive and embraces all manner of taxes which could conceivably be imposed upon a corporate or other business entity or property owner.

The court also held that an appeal by plaintiff pursuant to *N.J.S.A.* 40:48C-38 was mandated within three months after the decision, finding or action of defendant's Director of Finance.

The court therefore held that plaintiff was entitled to a refund of taxes with respect to consecutive quarters commencing with quarter ended June 30, 1978 through the quarter ended December 31, 1979.

**Buses—Municipalities—Taxes—Trailways, Inc. v. Atlantic City et al, etc.,** (Law Div., 1981) (unreported) The Law Division of the Superior Court held that the part of the fee the municipality imposed on charter buses and special operations buses entering Atlantic City that does not constitute a parking charge (and cannot represent the expense of issuing a license because a municipality is precluded from resubmitting the bus companies to licensure) is a proscribed "franchised tax" in contravention of N.J.S.A. 48:4-14.1; the part that represents parking charges is permissible only if plaintiffs elect to use the municipal terminal.

**US Supreme Court—Right of States to Tax Multinational Corporations—** The U.S. Supreme Court indicated that it would take a case-by-case approval to the taxing of multinational corporations, and would consider the claims of those companies that certain subsidiaries were not part of their "unitary business." The court held that income earned by F.W. Woolworth Company and Asarco, Inc. from investments in certain subsidiaries was not part of the companies "unitary business" for the purpose of taxation by states in which the companies do business, but do not have their headquarters.

In *Mobil Oil v. Vermont,* 100 S.Ct. 1223 (1980), the U.S. Supreme Court ruled that a state had the right to tax a portion of a corporation's foreign dividend income "so long as the intrastate and extrastate activities formed part of a single unitary business. It held that foreign dividend earnings were part of Mobil's integrated petroleum business which it conducted in Vermont.

In the Asarco case the court held that dividend interest and capital gains that the New York based company earned from holdings in three foreign and two domestic corporations was not part of Asarco's Unitary business conducted in Idaho. The fact that Asarco's ownership interest in these companies was enough to control management did not matter since it did not in fact exercise control.

In the Woolworth case the court held that the company's dividend income from foreign subsidiaries was not part of the Woolworth's unitary business conducted in New Mexico.

The court said there was a lack of functional integration between Woolworth and its foreign subsidiaries, as well as a lack of centralized management. *Asarco v. Idaho State Tax* Commission, U.S. Supreme Court, Docket No. 80-2015, 50 L.W. 4962, June 29, 1982. *Woolworth v. Taxation and Revenue Department of New Mexico,* U.S. Supreme Court, Docket No. 80-1745, 50 L.W. 4957, June 29, 1982.

## ATTORNEY GENERAL OPINIONS

**Motor Fuels Tax—Retail Dealer May Establish One Price For The Sale of Gasoline To Credit Customers And A Separate Lower Price To Cash Customers,** Formal Opinion No. 2, (May 23, 1982). The Office of the Attorney General has advised that there is no statutory impediment under the Motor Fuel Act to a motor fuel retail dealer establishing one price for the sale of gasoline to its credit customers and a separate lower price to its cash customers, provided a discount would approximate the economic value to the retailer of providing a discount to his cash customers. The method of accomplishing this should be provided by regulations promulgated pursuant to *N.J.S.A.* 56:6-6. To allow a difference in price charged to a credit card and to a cash customer would not constitute a rebate, allowance or concession in violation of *N.J.S.A.* 56:6-2(e) of the Motor Fuel Act.

**Sale of Co generation Systems Used To Produce Electricity For Self Use Is Not Exempt From Sales Tax Pursuant To N.J.S.A. 54:32B-8.13 (b),** Opinion #M81-4924, (March 22, 1982). The Attorney General has advised that the sale of co generation systems used to produce electricity for the purchaser's own use is not entitled to the sales tax exemption for certain sales of machinery, apparatus or equipment used directly and primarily in the production, generation, transmission or distribution of gas, electricity, refrigeration, steam or water for sale. In order for the sales tax exemption to apply the end product, i.e. gas, electricity, steam or water, must be produced or generated for sale to another.

# APPENDIX I

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## TABLE 22
## MAJOR STATE TAX RATES
### (In Effect July 1, 1982)

| State | Sales | Motor Fuels | Cigarette | Corporation Net Income | Personal Income |
|---|---|---|---|---|---|
| Alabama | 4% | 11¢ | 16¢ | 5% | *2%—5% |
| Alaska | None | 8 | 8 | *1—9.4 | None |
| Arizona | 4 | 10 | 13 | *2.5—10.5 | *2—8 |
| Arkansas | 3 | 9.5 | 17.75 | *1—6 | *1—7 |
| California | 4.75 | 7 | 10 | 9.6 | *1—11 |
| Colorado | 3 | 9 | 10 | 5 | *2.5—8 |
| Connecticut | 7.5 | 11 | 21 | 10 | None |
| Delaware | None | 11 | 14 | 8.7 | *1.4—13.5 |
| Dist. of Columbia | 6 | 14 | 13 | 9 | *2—11 |
| Florida | 5 | 8 | 21 | 5 | None |
| Georgia | 3 | 7.5 | 12 | 6 | *1—6 |
| Hawaii | 4 | 12.5-15[1] | 40%[2] | *5.85—6.435 | *2.25—11 |
| Idaho | 3 | 12.5 | 9.1 | 6.5 | *2—7.5 |
| Illinois | 4 | 7.5 | 12 | 4 | 2.5[6] |
| Indiana | 4 | 11.1 | 10.5 | 3[4] | 1.9[6] |
| Iowa | 3 | 13 | 13 | *6—12 | *5-13 |
| Kansas | 3 | 8 | 11 | 4.5 | *2—9 |
| Kentucky | 5 | 9.8[5] | 3 | *3—6 | *2—6 |
| Louisiana | 3 | 8 | 11 | *4—8 | *2—6 |
| Maine | 5 | 9 | 16 | *4.96—6.93 | *1—10 |
| Maryland | 5 | 11 | 13 | 7 | *2—5 |
| Massachusetts | 5 | 10.8[5] | 21 | 8.33 | 5, 10 |
| Michigan | 4 | 11 | 21 | 2.35 | 4.6[6] |
| Minnesota | 5 | 13 | 18 | *9—12 | *1.6—16 |
| Mississippi | 5 | 9 | 11 | *3—4 | *3—4 |
| Missouri | 3.125 | 7 | 13 | 5 | *1.5—6 |
| Montana | None | 9 | 12 | 6.75 | *2—11 |
| Nebraska | 3 | 13.7 | 18 | 4.25—5.95 | 17[3] |

## TABLE 22

### MAJOR STATE RATES—Continued
### (In Effect July 1, 1982)

| State | Sales | Motor Fuels | Cigarette | Corporation Net Income | Personal Income |
|---|---|---|---|---|---|
| Nevada | 3.6 | 9 | 10 | None | None |
| New Hampshire | None | 14 | 12 | 8 | 5 |
| New Jersey | 5 | 8 | 19 | 9 | *2—2.6[6] |
| New Mexico | 3.5 | 10 | 12 | *4—6 | *.5—6 |
| New York | 4 | 8 | 15 | 10 | *2—14 |
| North Carolina | 3 | 12 | 2 | 6 | *3—7 |
| North Dakota | 3 | 8 | 12 | *2—7 | *1—7.5 |
| Ohio | 5 | 11.7 | 14 | *4.6—8.7 | *5—3.5 |
| Oklahoma | 2 | 6.58 | 18 | 4 | *5—6 |
| Oregon | None | 8 | 19 | 7.5 | *4.2—10.8 |
| Pennsylvania | 6 | 11 | 18 | 10.5 | 2.2[7] |
| Rhode Island | 6 | 10[10] | 23 | 8 | 21.9[3] |
| South Carolina | 4 | 13 | 7 | 6 | *2—7 |
| South Dakota | 4 | 13 | 15 | None | None |
| Tennessee | 4.5 | 9 | 13 | 6 | 6 |
| Texas | 4 | 5 | 18.5 | None | None |
| Utah | 4 | 11 | 12 | 4 | *2.25—7.75 |
| Vermont | 3 | 11 | 12 | *5—7.5 | 24[3] |
| Virginia | 3 | 11 | 2.5 | 6 | *2-5.75 |
| Washington | 4.5 | 12[11] | 20 | None | None |
| West Virginia | 5 | 10.5 | 17 | 6 | *2.1—9.6 |
| Wiconsin | 5 | 13 | 25 | 7.9 | *3.4—10 |
| Wyoming | 3 | 8 | 8 | None | None |
| Federal | - | 4 | 8 | *16—46 | *12-50 |

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*Graduated Rates.

[1] Combined State and County rates. Additional taxes may be imposed by local county boards.

[2] Of wholesale price.

[3] Of federal income.

[4] Domestic and interstate corporations pay a tax of 3% of adjusted gross income from sources within Indiana.

[5] Of taxable net income.

[6] Of adjusted gross income.

[7] Based upon classes of income derived with the taxpayers' source state.

[8] Tax is imposed at 9% of average wholesale price.

[9] Tax is imposed at 15% of selling price.

[10] Tax is imposed at 10% of wholesale selling price.

[11] Tax is imposed at 10% of retail sales price.

## TABLE 23

## SALES AND USE TAX CASH COLLECTIONS—CALENDAR YEARS 1979-1981 BY TYPE OF BUSINESS

(Dollar Amounts in Thousands)

| | 1981 | | | | 1980 | | | | 1979 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Type of Business | No. of Vendors Reporting | Sales Tax | Use Tax | Total Tax (a) | No. of Vendors Reporting | Sales Tax | Use Tax | Total Tax (a) | No. of Vendors Reporting | Sales Tax | Use Tax | Total Tax (a) |
| Exempt Organizations | 295 | $ 315 | $ 1 | $ 316 | 342 | $ 300 | $ 1 | $ 301 | 324 | $ 274 | $ 1 | $ 275 |
| Manufacturing | 9,322 | 76,598 | 17,969 | 94,567 | 9,999 | 74,696 | 18,843 | 93,539 | 10,187 | 78,645 | 14,362 | 93,007 |
| Service | 44,631 | 156,866 | 21,818 | 178,684 | 43,376 | 138,386 | 16,539 | 154,925 | 42,509 | 122,648 | 13,826 | 136,474 |
| Wholesale | 8,191 | 74,062 | 2,439 | 76,501 | 8,237 | 98,427 | 2,174 | 100,601 | 8,161 | 122,621 | 2,376 | 124,997 |
| Construction | 11,759 | 22,769 | 4,953 | 27,722 | 11,957 | 22,772 | 4,562 | 27,334 | 12,169 | 21,868 | 4,174 | 26,042 |
| Retail | 87,573 | 813,820 | 12,339 | 826,159 | 87,154 | 767,243 | 11,129 | 778,372 | 89,214 | 731,822 | 8,921 | 740,743 |
| Government | 14 | 87 | 1 | 88 | 16 | 80 | 1 | 81 | 16 | 74 | 12 | 86 |
| Not Classified | 3,185 | 23,200 | 1,591 | 24,790 | 3,038 | 15,083 | 752 | 15,835 | 2,740 | 13,747 | 680 | 14,427 |
| Totals | 164,970 | $1,167,718 | $61,110 | $1,228,828 | 164,119 | $1,116,987 | $54,000 | $1,170,988 | 165,320 | $1,091,699 | $44,352 | $1,136,051 |

(a) Amounts shown by "Totals" may not agree with column (or row) sums because of rounding to nearest thousands.

NOTE: Vendors for 1981 were those who sent in Sales Tax Returns; vendors for 1980 were those who sent in Sales Tax with remittance.

## TABLE 24

## SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS BY TYPE OF BUSINESS, CALENDAR YEAR 1981

(Dollar Amounts in Thousands)

| | 1981 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Type of Business | No. Of Vendors | Gross Receipts | Deductions | Taxable Receipts | Sales Tax (a) | Use Tax | Total Tax (b) | 1980 Total Tax | % Change 1980-1981 |
| Exempt Organizations | 295 | $ 30,227 | $ 23,966 | $ 6,261 | $ 315 | $ 1 | $ 316 | $ 301 | 5.0% |
| Manufacturing | 9,322 | 35,747,895 | 34,218,234 | 1,529,661 | 76,598 | 17,969 | 94,567 | 93,539 | 1.1 |
| Service | 44,631 | 16,850,558 | 13,727,919 | 3,122,639 | 156,866 | 21,818 | 178,684 | 154,925 | 15.3 |
| Wholesale | 8,191 | 25,366,556 | 23,891,449 | 1,475,107 | 74,062 | 2,439 | 76,501 | 100,601 | -24.0 |
| Construction | 11,759 | 4,412,136 | 3,958,136 | 454,000 | 22,769 | 4,953 | 27,722 | 27,334 | 1.4 |
| Retail | 87,573 | 52,922,123 | 36,706,111 | 16,216,012 | 813,820 | 12,339 | 826,159 | 778,372 | 6.1 |
| Government | 14 | 3,448 | 1,687 | 1,761 | 87 | 1 | 88 | 81 | 8.4 |
| Not Classified | 3,185 | 2,442,124 | 1,979,883 | 462,241 | 23,200 | 1,591 | 24,790 | 15,835 | 56.6 |
| Totals (b) | 164,970 | $137,775,086 | $114,507,384 | $23,267,682 | $1,167,718 | $61,110 | $1,228,828 | $1,170,988 | 4.9% |

(a) Ratio of Sales Tax to Taxable Receipts exceeds 5% because tax on fractional parts of $1 averages slightly more than 5 cents per dollar.

(b) Amounts shown by "Totals" may not agree with column (or row) sums because of rounding to nearest thousands.

# TABLE 25

## NEW JERSEY STATE TAX COLLECTIONS AND PROPERTY TAXES ADJUSTED FOR CHANGES IN POPULATION AND IN THE PURCHASING POWER OF THE DOLLAR

### (Collection Amounts in Millions)

| | | | Taxes Administered by Division of Taxation | | | | Property Taxes | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Actual Collections | | 1970 Dollar | | Actual Taxes | | 1970 Dollar | |
| Year | Population[1] (Thousands) | Price Multiplier[2] 1970=100 | Amount | Per Capita | Amount | Per Capita | Amount[3] | Per Capita | Amount | Per Capita |
| 1960 | 6,105 | 155.5 | $ 277.6 | 45.47 | $ 431.7 | 70.70 | $ 834.7 | 136.72 | $1,298.0 | 212.61 |
| 1961 | 6,275 | 151.5 | 292.8 | 46.66 | 443.6 | 70.69 | 899.7 | 143.38 | 1,363.0 | 217.22 |
| 1962 | 6,394 | 146.4 | 336.4 | 52.61 | 492.5 | 77.02 | 971.2 | 151.89 | 1,421.8 | 222.37 |
| 1963 | 6,555 | 142.7 | 367.2 | 56.01 | 524.0 | 79.93 | 1,035.6 | 157.99 | 1,477.8 | 225.45 |
| 1964 | 6,690 | 139.5 | 407.9 | 60.97 | 569.0 | 85.04 | 1,124.5 | 168.09 | 1,568.7 | 234.48 |
| 1965 | 6,803 | 135.6 | 426.7 | 62.72 | 578.6 | 85.05 | 1,201.1 | 176.55 | 1,628.7 | 239.41 |
| 1966 | 6,894 | 129.1 | 466.2 | 67.62 | 601.9 | 87.30 | 1,239.0 | 179.72 | 1,599.5 | 232.02 |
| 1967 | 6,977 | 121.8 | 706.2 | 101.21 | 860.2 | 123.28 | 1,410.9 | 202.22 | 1,718.5 | 246.30 |
| 1968 | 7,070 | 114.8 | 818.1 | 115.71 | 939.2 | 132.84 | 1,519.2 | 214.88 | 1,744.0 | 246.68 |
| 1969 | 7,147 | 107.8 | 969.7 | 135.67 | 1,045.3 | 146.26 | 1,676.7 | 234.60 | 1,807.5 | 252.90 |
| 1970 | 7,194 | 100.0 | 1,151.0 | 160.00 | 1,151.0 | 160.00 | 1,933.8 | 268.80 | 1,933.8 | 268.80 |
| 1971 | 7,261 | 93.4 | 1,311.1 | 180.57 | 1,224.6 | 168.65 | 2,188.3 | 301.38 | 2,043.9 | 281.49 |
| 1972 | 7,330 | 88.3 | 1,430.1 | 195.10 | 1,262.8 | 172.27 | 2,406.7 | 328.33 | 2,125.1 | 289.92 |
| 1973 | 7,396 | 82.3 | 1,707.1 | 230.81 | 1,404.9 | 189.95 | 2,549.6 | 344.73 | 2,098.3 | 283.71 |
| 1974 | 7,414 | 74.2 | 1,837.1 | 247.79 | 1,363.1 | 183.86 | 2,725.9 | 367.67 | 2,022.6 | 272.81 |
| 1975 | 7,434 | 68.0 | 1,913.8 | 257.44 | 1,301.4 | 175.06 | 2,984.8 | 401.51 | 2,029.7 | 273.03 |
| 1976 | 7,336 | 63.7 | 2,193.0 | 298.94 | 1,396.9 | 190.41 | 3,309.0 | 451.06 | 2,107.8 | 287.32 |
| 1977 | 7,329 | 60.0 | 2,945.7 | 401.92 | 1,768.2 | 241.26 | 3,205.2 | 437.33 | 1,923.1 | 262.40 |
| 1978 | 7,327 | 55.0 | 3,154.9 | 430.58 | 1,735.2 | 236.82 | 3,278.0 | 447.38 | 1,802.9 | 246.06 |
| 1979 | 7,332 | 49.9 | 3,430.3 | 467.84 | 1,710.3 | 233.26 | 3,441.1 | 469.33 | 1,715.7 | 234.00 |
| 1980 | 7,364 | 46.1 | 3,866.4 | 524.04 | 1,782.6 | 242.08 | 3,743.5 | 508.35 | 1,726.0 | 234.38 |
| 1981 | 7,404 | 44.1 | 4,615.6 | 623.39 | 2,034.6 | 274.79 | 4,134.8 | 558.45 | 1,822.6 | 246.16 |

[1] U.S. Department of Commerce, Bureau of the Census (P-25), July 1 estimate.

[2] U.S. Department of Commerce, Survey of Current Business, P.16 April 1982. Implicit Price Deflators, State and Local Government Purchases of Goods and Services.

[3] Division of Taxation Annual Reports, 1960-1981.

# TABLE 26

## STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE FISCAL YEAR 1980

| | Taxes in Millions $ | | | Taxes as % of Personal Income | | | | | | Taxes Per Capita | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Total | | State | | Local | | Total | | State | | Local | |
| State | Total | State | Local | % | Rank | % | Rank | % | Rank | $ | Rank | $ | Rank | $ | Rank |
| Alabama | $ 2,528.4 | $ 1,856.8 | $ 671.6 | 9.64% | 45 | 7.08% | 28 | 2.56% | 44 | $ 649.97 | 49 | $ 477.33 | 44 | $172.65 | 44 |
| Alaska | 1,675.5 | 1,437.6 | 237.9 | 36.78 | 1 | 31.56 | 1 | 5.22 | 10 | 4,188.75 | 1 | 3,594.00 | 1 | 594.75 | 2 |
| Arizona | 2,738.2 | 1,684.4 | 1,053.8 | 13.27 | 6 | 8.16 | 12 | 5.11 | 11 | 1,007.43 | 15 | 619.72 | 15 | 387.71 | 18 |
| Arkansas | 1,495.3 | 1,160.8 | 334.5 | 9.87 | 42 | 7.67 | 20 | 2.21 | 48 | 654.40 | 48 | 508.01 | 39 | 146.39 | 50 |
| California | 27,745.5 | 19,366.7 | 8,378.8 | 12.17 | 14 | 8.49 | 8 | 3.67 | 32 | 1,172.23 | 6 | 818.23 | 5 | 354.00 | 24 |
| Colorado | 2,859.2 | 1,490.9 | 1,368.3 | 11.31 | 23 | 5.90 | 41 | 5.41 | 7 | 989.69 | 18 | 516.06 | 37 | 473.62 | 7 |
| Connecticut | 3,326.4 | 1,839.7 | 1,486.7 | 10.55 | 34 | 5.83 | 43 | 4.71 | 17 | 1,070.27 | 12 | 591.92 | 20 | 478.35 | 6 |
| Delaware | 629.9 | 515.7 | 114.2 | 11.60 | 18 | 9.50 | 4 | 2.10 | 50 | 1,058.66 | 14 | 866.72 | 3 | 191.93 | 43 |
| Florida | 7,381.6 | 4,804.3 | 2,577.3 | 9.75 | 43 | 6.35 | 37 | 3.40 | 34 | 757.86 | 40 | 493.25 | 42 | 264.61 | 36 |
| Georgia | 4,207.0 | 2,729.0 | 1,478.0 | 10.78 | 30 | 6.99 | 29 | 3.79 | 30 | 769.95 | 38 | 499.45 | 40 | 270.50 | 33 |
| Hawaii | 1,232.8 | 998.4 | 234.4 | 14.75 | 4 | 11.95 | 2 | 2.81 | 42 | 1,277.51 | 4 | 1,034.61 | 2 | 242.90 | 39 |
| Idaho | 712.0 | 490.3 | 221.7 | 10.39 | 36 | 7.16 | 26 | 3.24 | 36 | 754.24 | 41 | 519.39 | 36 | 234.85 | 41 |
| Illinois | 12,375.2 | 7,073.1 | 5,302.1 | 11.25 | 24 | 6.43 | 36 | 4.82 | 16 | 1,083.83 | 10 | 619.47 | 16 | 464.36 | 8 |
| Indiana | 4,083.1 | 2,695.8 | 1,387.3 | 8.82 | 50 | 5.83 | 43 | 3.00 | 39 | 743.73 | 43 | 491.04 | 43 | 252.70 | 37 |
| Iowa | 2,817.6 | 1,746.8 | 1,070.7 | 11.07 | 26 | 6.86 | 33 | 4.21 | 23 | 967.25 | 23 | 599.66 | 18 | 367.58 | 23 |
| Kansas | 2,188.4 | 1,269.7 | 918.8 | 10.01 | 41 | 5.80 | 45 | 4.20 | 24 | 926.11 | 25 | 537.33 | 33 | 388.83 | 17 |
| Kentucky | 2,709.3 | 2,144.9 | 564.4 | 10.39 | 36 | 8.23 | 11 | 2.17 | 49 | 740.04 | 44 | 585.88 | 22 | 154.17 | 48 |
| Louisiana | 3,534.0 | 2,397.2 | 1,136.7 | 11.60 | 18 | 7.87 | 17 | 3.73 | 31 | 840.63 | 31 | 570.22 | 25 | 270.39 | 34 |
| Maine | 965.5 | 619.2 | 346.4 | 12.50 | 10 | 8.02 | 14 | 4.49 | 19 | 858.22 | 28 | 550.40 | 29 | 307.81 | 29 |
| Maryland | 4,655.5 | 2,760.8 | 1,894.6 | 12.03 | 15 | 7.13 | 27 | 4.89 | 15 | 1,104.25 | 9 | 654.84 | 12 | 449.38 | 10 |
| Massachusetts | 7,133.2 | 3,927.3 | 3,205.9 | 13.90 | 5 | 7.66 | 21 | 6.25 | 2 | 1,243.37 | 5 | 684.56 | 11 | 558.81 | 4 |
| Michigan | 9,956.4 | 5,947.7 | 4,008.8 | 11.50 | 21 | 6.87 | 32 | 4.63 | 18 | 1,075.44 | 11 | 642.44 | 13 | 433.01 | 13 |
| Minnesota | 4,585.5 | 3,202.6 | 1,382.9 | 12.74 | 8 | 8.90 | 5 | 3.84 | 29 | 1,124.72 | 8 | 785.53 | 6 | 339.20 | 26 |
| Mississippi | 1,629.6 | 1,257.9 | 371.7 | 10.86 | 29 | 8.38 | 10 | 2.48 | 45 | 646.41 | 50 | 498.97 | 41 | 147.44 | 49 |
| Missouri | 3,734.3 | 2,094.5 | 1,639.7 | 9.30 | 48 | 5.22 | 48 | 4.08 | 27 | 759.47 | 39 | 425.97 | 47 | 333.48 | 27 |

# TABLE 27
# STATE AND LOCAL TAXES FISCAL YEAR 1980
## ($ Millions)

| State | (1)<br>Total Taxes | (2)<br>Property Tax | (3)<br>Col. 2 as a % of Col. 1 | (4)<br>Rank of Col. 3 |
|---|---|---|---|---|
| Alabama | $ 2,528.4 | $ 306.0 | 12.1% | 50 |
| Alaska | 1,675.5 | 360.0 | 21.5 | 41 |
| Arizona | 2,736.2 | 956.0 | 34.9 | 16 |
| Arkansas | 1,495.3 | 305.2 | 20.4 | 42 |
| California | 27,745.5 | 6,477.5 | 23.3 | 37 |
| Colorado | 2,859.2 | 951.6 | 33.3 | 22 |
| Connecticut | 3,326.4 | 1,470.5 | 44.2 | 5 |
| Delaware | 629.9 | 99.6 | 15.8 | 47 |
| Florida | 7,381.6 | 2,184.4 | 29.6 | 26 |
| Georgia | 4,207.0 | 1,087.0 | 25.8 | 34 |
| Hawaii | 1,232.8 | 186.2 | 15.1 | 48 |
| Idaho | 712.0 | 213.8 | 30.0 | 25 |
| Illinois | 12,375.2 | 4,191.5 | 33.9 | 20 |
| Indiana | 4,083.1 | 1,348.9 | 33.0 | 23 |
| Iowa | 2,817.6 | 1,048.3 | 37.2 | 14 |
| Kansas | 2,188.4 | 863.8 | 39.5 | 10 |
| Kentucky | 2,709.3 | 495.9 | 18.3 | 44 |
| Louisianna | 3,534.0 | 466.3 | 13.2 | 49 |
| Maine | 965.5 | 359.4 | 37.2 | 14 |
| Maryland | 4,655.5 | 1,215.7 | 26.1 | 33 |
| Massachusetts | 7,133.2 | 3,183.5 | 44.6 | 3 |
| Michigan | 9,956.4 | 3,832.5 | 38.5 | 13 |
| Minnesota | 4,585.5 | 1,321.7 | 28.8 | 28 |
| Mississippi | 1,629.6 | 354.3 | 21.7 | 40 |
| Missouri | 3,734.3 | 1,058.1 | 28.3 | 29 |
| Montana | 786.8 | 358.3 | 45.5 | 2 |
| Nebraska | 1,512.3 | 629.0 | 41.6 | 9 |
| Nevada | 776.8 | 204.5 | 26.3 | 32 |
| New Hampshire | 681.5 | 415.0 | 60.9 | 1 |
| NEW JERSEY | 8,376.5 | 3,672.6 | 43.8 | 6 |
| New Mexico | 1,143.0 | 184.8 | 16.2 | 46 |
| New York | 26,245.5 | 8,791.1 | 33.5 | 21 |
| North Carolina | 4,395.2 | 1,002.7 | 22.8 | 38 |
| North Dakota | 553.0 | 175.6 | 31.8 | 24 |
| Ohio | 8,747.7 | 3,034.3 | 34.7 | 17 |
| Oklahoma | 2,500.7 | 458.0 | 18.3 | 44 |
| Oregon | 2,576.5 | 1,006.1 | 39.0 | 12 |
| Pennsylvania | 11,605.9 | 2,957.9 | 25.5 | 35 |
| Rhode Island | 939.9 | 391.5 | 41.7 | 8 |
| South Carolina | 2,209.1 | 497.6 | 22.5 | 39 |
| South Dakota | 544.1 | 242.0 | 44.5 | 4 |
| Tennessee | 3,012.3 | 723.3 | 24.0 | 36 |
| Texas | 11,466.3 | 3,979.6 | 34.7 | 17 |
| Utah | 1,226.8 | 342.8 | 27.9 | 30 |
| Vermont | 459.9 | 192.5 | 41.9 | 7 |
| Virginia | 4,574.1 | 1,260.1 | 27.5 | 31 |
| Washington | 4,083.9 | 1,199.5 | 29.4 | 27 |
| West Virginia | 1,551.7 | 266.8 | 17.2 | 43 |
| Wisconsin | 4,993.9 | 1,696.3 | 34.0 | 19 |
| Wyoming | 659.1 | 259.8 | 39.4 | 11 |
| United States Totals | $222,521.7 | $68,279.3 | 30.8% | — |

*Amounts shown are mainly from local general property taxes, but in some states may include collections of local special property taxes.

SOURCE: U.S. Department of Commerce, Social and Economic Statistics Administration, Bureau of the Census. GOVERNMENT FINANCES IN 1979-1980, Table 5.

NOTE: Same rank applied in cases of tie.

# TABLE 29
# CORPORATION TAX RETURNS BY NET INCOME TAX LIABILITY
## (Dollar amounts in thousands)
## 1980

| Net Income Tax Liability | | Returns | Net Worth Tax | Net Income Tax | Prepayment | Credit | Penalty Interest | Payment |
|---|---|---|---|---|---|---|---|---|
| Under | $ 100 | 91,003 | $26,284 | $ 912 | $ 15,730 | $ 38,128 | $ 452 | $ 16,529 |
| $ 100 Under | 200 | 7,831 | 667 | 1,139 | 1,063 | 1,373 | 48 | 1,523 |
| 200 Under | 300 | 5,530 | 581 | 1,368 | 1,142 | 1,284 | 51 | 1,793 |
| 300 Under | 400 | 4,275 | 486 | 1,486 | 1,165 | 1,273 | 49 | 1,955 |
| 400 Under | 500 | 3,502 | 677 | 1,568 | 1,194 | 1,140 | 50 | 2,014 |
| 500 Under | 1,000 | 10,840 | 1,665 | 7,808 | 5,815 | 5,470 | 198 | 2,986 |
| 1,000 Under | 2,000 | 10,183 | 2,616 | 14,593 | 10,234 | 8,328 | 298 | 18,926 |
| 2,000 Under | 3,000 | 5,321 | 2,069 | 13,048 | 8,899 | 6,554 | 253 | 16,930 |
| 3,000 Under | 4,000 | 3,325 | 1,686 | 11,537 | 7,763 | 6,125 | 186 | 14,344 |
| 4,000 Under | 5,000 | 2,414 | 1,442 | 10,824 | 7,197 | 5,318 | 136 | 13,806 |
| 5,000 Under | 10,000 | 5,376 | 4,871 | 36,067 | 25,131 | 18,431 | 412 | 48,343 |
| 10,000 Under | 25,000 | 3,554 | 7,063 | 54,887 | 36,523 | 27,159 | 474 | 69,842 |
| 25,000 Under | 50,000 | 1,475 | 6,255 | 51,634 | 34,019 | 23,693 | 426 | 67,393 |
| 50,000 Under | 75,000 | 544 | 3,965 | 33,213 | 22,107 | 15,223 | 250 | 42,606 |
| 75,000 Under | 100,000 | 278 | 3,065 | 24,000 | 15,989 | 11,430 | 63 | 31,068 |
| $100,000 and Up | | 819 | 29,801 | 324,628 | 207,747 | 147,011 | 1,707 | 404,585 |
| Totals | | 156,272 | $93,194 | $590,151 | $401,717 | $317,939 | $5,054 | $761,644 |

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

# TABLE 30
# CORPORATION TAX RETURNS BY NET WORTH TAX LIABILITY
## (Dollar Amounts in Thousands)
## 1980

| Net Worth Tax Liability | | Returns | Net Worth Tax | Net Income Tax | Prepayment | Credit | Penalty & Interest | Payment |
|---|---|---|---|---|---|---|---|---|
| Under | $ 100 | 101,687 | $ 2,876 | $ 23,034 | $ 15,451 | $ 12,625 | $ 787 | $ 31,576 |
| $ 100 Under | 200 | 19,462 | 2,759 | 18,620 | 12,531 | 10,060 | 361 | 23,363 |
| 200 Under | 300 | 7,862 | 1,913 | 13,211 | 8,803 | 6,768 | 221 | 16,836 |
| 300 Under | 400 | 5,305 | 1,831 | 12,587 | 8,442 | 6,577 | 168 | 16,018 |
| 400 Under | 500 | 3,473 | 1,546 | 10,386 | 7,045 | 5,581 | 113 | 13,177 |
| 500 Under | 1,000 | 8,080 | 5,664 | 39,060 | 26,386 | 20,526 | 466 | 50,133 |
| 1,000 Under | 2,000 | 4,707 | 6,571 | 46,711 | 30,990 | 24,552 | 337 | 59,760 |
| 2,000 Under | 3,000 | 1,723 | 4,193 | 30,403 | 20,146 | 15,556 | 209 | 38,267 |
| 3,000 Under | 4,000 | 943 | 3,256 | 23,785 | 16,109 | 12,426 | 138 | 30,193 |
| 4,000 Under | 5,000 | 561 | 2,503 | 17,788 | 11,995 | 8,525 | 153 | 23,584 |
| 5,000 Under | 10,000 | 1,220 | 8,511 | 59,599 | 38,916 | 30,057 | 379 | 76,403 |
| 10,000 Under | 25,000 | 750 | 11,468 | 67,464 | 45,612 | 35,207 | 419 | 88,889 |
| 25,000 Under | 50,000 | 243 | 8,205 | 45,423 | 30,984 | 22,784 | 183 | 59,785 |
| 50,000 Under | 75,000 | 92 | 5,504 | 24,844 | 17,734 | 13,818 | 145 | 33,821 |
| 75,000 Under | 100,000 | 44 | 3,799 | 17,573 | 12,844 | 10,132 | 128 | 23,759 |
| $100,000 and Up | | 120 | 21,948 | 139,968 | 97,728 | 82,744 | 845 | 176,083 |
| Totals | | 156,272 | $93,194 | $590,151 | $401,717 | $317,939 | $5,054 | $761,644 |

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

# SUMMARY
# GROSS INCOME TAX
# ALL RETURNS, HOMESTEAD REBATE, RENTER & OTHER RETURNS—1980

Table 31 shows total number of gross income tax returns (2.9 million), gross income ($59.1 billion) and gross income tax ($945.2 million) by income class for homesteads, renters and other. Of the $59.1 billion in total gross income, 38.2% falls in the $25,000-$50,000 income class and 39.2% of the $945.2 million in total gross income tax falls into this same income group.

This table also includes average gross income and average gross income tax by income class for homesteads, renters and other.

Table 32 shows homesteads, renters and other as a percent of total returns, gross income and gross income tax by income class.

This table also shows percent distribution of all returns, gross income and gross income tax by income class for homesteads, renters and other.

## TABLE 31
## GROSS INCOME TAX
## ALL RETURNS, HOMESTEAD REBATE, RENTER CREDIT AND OTHER RETURNS—1980

| | NUMBER OF RETURNS | | | |
|---|---|---|---|---|
| Gross Income | Total | Homesteads | Renters | Other |
| No Gross Income | 28,300 | 14,725 | 937 | 12,638 |
| Under $ 5,000 | 550,970 | 61,432 | 77,421 | 412,117 |
| 5,000- 9,999 | 474,979 | 84,885 | 172,736 | 217,358 |
| 10,000- 14,999 | 410,008 | 98,780 | 168,756 | 142,472 |
| 15,000- 19,999 | 331,292 | 120,967 | 130,102 | 80,223 |
| 20,000- 24,999 | 283,643 | 151,160 | 87,158 | 45,325 |
| 25,000- 50,000 | 665,311 | 479,950 | 111,800 | 73,561 |
| $50,000 and over | 156,200 | 127,549 | 10,153 | 18,498 |
| Totals | 2,900,703 | 1,139,448 | 759,063 | 1,002,192 |

## TABLE 31 (Cont'd)
## GROSS INCOME TAX—1980
## ALL RETURNS, HOMESTEAD REBATE, RENTER CREDIT AND OTHER RETURNS

| | GROSS INCOME ($ Thousands) | | | | INCOME TAX ($ Thousands) | | | |
|---|---|---|---|---|---|---|---|---|
| Gross Income | Total | Homesteads | Renters | Other | Total | Homesteads | Renters | Other |
| No Gross Income | — | — | — | — | — | — | — | — |
| Under $5,000 | $ 1,417,161 | $ 176,212 | $ 269,003 | $ 971,946 | $ 7,772 | $ 682 | $ 200 | $ 6,890 |
| 5,000- 9,999 | 3,541,529 | 638,676 | 1,304,973 | 1,597,880 | 39,402 | 6,798 | 7,660 | 24,944 |
| 10,000- 14,999 | 5,102,551 | 1,241,474 | 2,103,532 | 1,757,545 | 67,971 | 17,219 | 22,187 | 28,565 |
| 15,000- 19,999 | 5,747,169 | 2,128,472 | 2,246,984 | 1,371,713 | 82,329 | 31,867 | 28,180 | 22,282 |
| 20,000- 24,999 | 6,372,066 | 3,408,398 | 1,944,990 | 1,018,678 | 96,934 | 52,963 | 26,921 | 17,050 |
| 25,000- 50,000 | 22,545,118 | 16,560,006 | 3,565,133 | 2,419,979 | 376,378 | 280,453 | 55,197 | 40,728 |
| $50,000 and over | 14,368,715 | 11,581,340 | 883,625 | 1,903,750 | 274,425 | 220,331 | 16,401 | 37,693 |
| Totals | $59,094,309 | $35,734,578 | $12,318,240 | $11,041,491 | $945,211 | $610,313 | $156,746 | $178,152 |

## AVERAGE GROSS INCOME TAX—1980
## ALL RETURNS, HOMESTEAD REBATE, RENTER CREDIT AND OTHER RETURNS

| | AVERAGE GROSS INCOME | | | | AVERAGE GROSS INCOME TAX | | | |
|---|---|---|---|---|---|---|---|---|
| Gross Income | Total | Homesteads | Renters | Other | Total | Homesteads | Renters | Other |
| No Gross Income | — | — | — | — | — | — | — | — |
| Under $ 5,000 | $ 2,572 | $ 2,868 | $ 3,475 | $ 2,358 | $ 14.11 | $ 11.10 | $ 2.58 | $ 16.72 |
| 5,000- 9,999 | 7,456 | 7,524 | 7,555 | 7,351 | 82.96 | 80.08 | 44.35 | 114.76 |
| 10,000- 14,999 | 12,445 | 12,568 | 12,465 | 12,336 | 165.78 | 174.32 | 131.47 | 200.50 |
| 15,000- 19,999 | 17,348 | 17,595 | 17,271 | 17,099 | 248.51 | 263.44 | 216.60 | 277.75 |
| 20,000- 24,999 | 22,465 | 22,548 | 22,316 | 22,475 | 341.75 | 350.38 | 306.86 | 376.17 |
| 25,000- 50,000 | 33,887 | 34,504 | 31,888 | 32,896 | 565.71 | 584.34 | 493.71 | 553.66 |
| $50,000 and over | 91,989 | 90,799 | 87,031 | 102,917 | 1,756.86 | 1,727.42 | 1,615.38 | 2,037.68 |
| Total | $20,372 | $31,361 | $16,228 | $11,017 | $ 325.86 | $ 535.62 | $ 206.50 | $ 177.76 |

# TABLE 26—Continued
## STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE FISCAL YEAR 1980

| State | Taxes in Millions $ | | | Taxes as % of Personal Income | | | | | | Taxes Per Capita | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Total | | State | | Local | | Total | | State | | Local | |
| | Total | State | Local | % | Rank | % | Rank | % | Rank | $ | Rank | $ | Rank | $ | Rank |
| Montana | 786.8 | 435.8 | 351.0 | 13.03 | 7 | 7.22 | 23 | 5.81 | 4 | 999.75 | 16 | 553.75 | 27 | 446.00 | 11 |
| Nebraska | 1,512.3 | 816.8 | 695.5 | 11.06 | 27 | 5.98 | 39 | 5.09 | 12 | 963.25 | 24 | 520.25 | 35 | 442.99 | 12 |
| Nevada | 776.8 | 476.6 | 300.2 | 10.52 | 35 | 6.45 | 34 | 4.06 | 26 | 972.22 | 22 | 596.50 | 19 | 375.72 | 20 |
| New Hampshire | 681.5 | 267.5 | 414.0 | 9.20 | 49 | 3.61 | 50 | 5.59 | 6 | 739.96 | 45 | 290.45 | 50 | 449.51 | 9 |
| NEW JERSEY | 8,376.5 | 4,265.8 | 4,110.7 | 11.72 | 17 | 5.97 | 40 | 5.75 | 5 | 1,137.49 | 7 | 579.28 | 24 | 558.22 | 5 |
| New Mexico | 1,143.0 | 926.0 | 217.0 | 12.18 | 13 | 9.87 | 3 | 2.31 | 47 | 879.23 | 27 | 712.31 | 9 | 166.92 | 47 |
| New York | 26,245.5 | 12,716.8 | 13,528.7 | 16.34 | 2 | 7.92 | 16 | 8.42 | 1 | 1,494.87 | 2 | 724.32 | 7 | 770.56 | 1 |
| North Carolina | 4,395.2 | 3,215.3 | 1,179.9 | 10.62 | 32 | 7.77 | 18 | 2.85 | 41 | 748.25 | 42 | 547.38 | 30 | 200.87 | 42 |
| North Dakota | 553.0 | 371.9 | 181.1 | 10.23 | 39 | 6.88 | 31 | 3.35 | 35 | 846.86 | 30 | 569.53 | 26 | 277.34 | 32 |
| Ohio | 8,747.7 | 4,766.7 | 3,981.1 | 9.35 | 47 | 5.10 | 49 | 4.26 | 22 | 810.20 | 34 | 441.48 | 46 | 368.72 | 21 |
| Oklahoma | 2,500.7 | 1,776.0 | 724.6 | 10.16 | 40 | 7.22 | 23 | 2.94 | 40 | 826.66 | 33 | 587.11 | 21 | 239.54 | 40 |
| Oregon | 2,576.5 | 1,455.4 | 1,121.2 | 11.41 | 22 | 6.44 | 35 | 4.96 | 13 | 978.54 | 20 | 552.75 | 28 | 425.83 | 14 |
| Pennsylvania | 11,605.9 | 7,240.8 | 4,365.1 | 11.56 | 20 | 7.21 | 25 | 4.35 | 21 | 978.00 | 21 | 610.16 | 17 | 367.84 | 22 |
| Rhode Island | 939.9 | 550.8 | 389.1 | 11.89 | 16 | 6.97 | 30 | 4.92 | 14 | 992.50 | 17 | 581.63 | 23 | 410.88 | 15 |
| South Carolina | 2,209.1 | 1,678.0 | 531.0 | 10.68 | 31 | 8.11 | 13 | 2.57 | 43 | 708.27 | 46 | 537.99 | 31 | 170.25 | 46 |
| South Dakota | 544.1 | 270.5 | 273.6 | 10.59 | 33 | 5.27 | 47 | 5.33 | 9 | 788.55 | 37 | 392.03 | 49 | 396.52 | 16 |
| Tennessee | 3,012.3 | 1,887.0 | 1,125.3 | 9.37 | 46 | 5.87 | 42 | 3.50 | 33 | 656.13 | 47 | 411.02 | 48 | 245.11 | 38 |
| Texas | 11,466.3 | 6,758.7 | 4,707.6 | 9.75 | 43 | 5.75 | 46 | 4.00 | 28 | 805.90 | 35 | 475.03 | 45 | 330.87 | 28 |
| Utah | 1,226.8 | 785.6 | 441.1 | 12.47 | 11 | 7.99 | 15 | 4.48 | 20 | 839.70 | 32 | 537.85 | 32 | 301.92 | 30 |
| Vermont | 459.9 | 266.3 | 193.6 | 12.73 | 9 | 7.37 | 22 | 5.36 | 8 | 900.00 | 26 | 521.14 | 34 | 378.86 | 19 |
| Virginia | 4,574.1 | 2,743.3 | 1,830.8 | 10.25 | 38 | 6.15 | 38 | 4.10 | 25 | 855.61 | 29 | 513.15 | 38 | 342.46 | 25 |
| Washington | 4,083.9 | 2,917.4 | 1,166.5 | 10.88 | 28 | 7.77 | 18 | 3.11 | 38 | 988.84 | 19 | 706.39 | 10 | 282.45 | 31 |
| West Virginia | 1,551.7 | 1,219.5 | 332.2 | 11.21 | 25 | 8.81 | 6 | 2.40 | 46 | 795.74 | 36 | 625.38 | 14 | 170.36 | 45 |
| Wisconsin | 4,993.9 | 3,366.3 | 1,267.6 | 12.47 | 11 | 8.41 | 9 | 3.17 | 37 | 1,061.40 | 13 | 715.47 | 8 | 269.42 | 35 |
| Wyoming | 659.1 | 388.1 | 271.0 | 14.76 | 3 | 8.69 | 7 | 6.07 | 3 | 1,399.36 | 3 | 823.99 | 4 | 575.37 | 3 |
| UNITED STATES TOTAL | $225,521.7 | $137,075.2 | $85,446.6 | 11.53% | | 7.10% | | 4.43% | | $ 985.19 | | $ 606.88 | | $378.30 | |

1. State and Local tax totals differ slightly from the final totals compiled by individual states due to varying closing dates for state fiscal year tax collections and sampling errors in estimating local government taxes.

NOTE: Same rank applied in case of tie.

SOURCE: U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS, GOVERNMENTAL FINANCES IN 1979-1980, Table 5.

# TABLE 28
# CORPORATION TAX RETURNS BY TOTAL TAX LIABILITY
## (Dollar Amounts in Thousands)
## 1980

| Total Tax Liability | | | Returns | Net Worth Tax | Net Income Tax | Prepayment | Credit | Penalty & Interest | Payment |
|---|---|---|---|---|---|---|---|---|---|
| | Under | $ 100 | 70,209 | $ 2,004 | $ 535 | $ 1,570 | $ 5,102 | $ 175 | $ 2,440 |
| $ 100 | Under | 200 | 15,125 | 1,355 | 818 | 1,255 | 3,029 | 77 | 652 |
| 200 | Under | 300 | 8,158 | 918 | 1,084 | 1,179 | 1,907 | 58 | 1,411 |
| 300 | Under | 400 | 6,020 | 833 | 1,257 | 1,227 | 1,721 | 60 | 1,644 |
| 400 | Under | 500 | 4,566 | 718 | 1,328 | 1,201 | 1,556 | 47 | 1,872 |
| 500 | Under | 1,000 | 13,574 | 2,745 | 6,963 | 5,719 | 6,429 | 215 | 9,298 |
| 1,000 | Under | 2,000 | 11,910 | 3,720 | 13,293 | 10,014 | 9,594 | 330 | 17,510 |
| 2,000 | Under | 3,000 | 6,207 | 2,832 | 12,361 | 8,893 | 7,800 | 255 | 16,167 |
| 3,000 | Under | 4,000 | 3,789 | 2,251 | 10,893 | 7,720 | 6,423 | 179 | 14,303 |
| 4,000 | Under | 5,000 | 2,644 | 1,931 | 9,927 | 6,955 | 5,817 | 139 | 12,741 |
| 5,000 | Under | 10,000 | 6,271 | 6,952 | 37,047 | 25,942 | 21,221 | 445 | 48,830 |
| 10,000 | Under | 25,000 | 4,237 | 10,070 | 55,103 | 38,372 | 31,286 | 533 | 71,040 |
| 25,000 | Under | 50,000 | 1,647 | 8,239 | 49,519 | 33,853 | 24,645 | 415 | 66,728 |
| 50,000 | Under | 75,000 | 631 | 5,183 | 32,878 | 22,559 | 16,235 | 208 | 42,665 |
| 75,000 | Under | 100,000 | 317 | 4,024 | 23,132 | 16,189 | 10,971 | 138 | 31,445 |
| $100,000 | and Up | | 967 | 39,419 | 334,568 | 219,038 | 164,203 | 1,779 | 422,898 |
| Totals | | | 156,272 | $93,194 | $590,151 | $401,717 | $317,939 | $5,054 | $761,644 |

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

# SUMMARY
# STATISTICS OF INCOME—1980
# RESIDENT TAXPAYER RETURNS

New Jersey received 2.9 million full year resident gross income tax returns reporting $59.1 billion gross income and $945 million charged tax.

488,080 returns reported $1.9 billion total income and paid no tax—contained enough retirement exclusion, exemptions, deductions and credits to reduce tax liability to zero or involved amounts less than the minimum required for tax liability. Some are subject to later correction on audit.

2,412,623 taxable returns reported $57,644 million total income, claimed $7,408 million worth of exemptions, deductions and retirement exclusion, taxable income of $50,236 million tax before and $945 million charged tax.

57,280 (2%) more returns were filed for 1980 than for 1979. Gross Income increased $6.1 billion (11.6%) from $52.9 billion in 1979 to $59.1 billion in 1980. Charged tax increased $122.4 million (14.9%).

Table 33 shows a summary of taxable and nontaxable returns.

Taxable income totaled 87.15% of total income for taxable returns and 48.11% for nontaxable returns.

Average effective tax rates (charged tax as percentage of total income) was 1.64% for taxable returns and 1.59% for all returns.

# SUMMARY (TABLE 34)
# OWNER OCCUPIED HOUSING STATISTICS FROM HOMESTEAD REBATE AND INCOME TAX DATA MATCH—1980

Raw materials for this study consist of 2.9 million 1980 income tax returns and 1.5 million homestead rebate records for the same year.

1,139,448 homestead rebate records were matched with income tax returns by social security number.

336,996 unmatched records include those filing no income tax return, part year residents, married taxpayers filing separately or returns held for further examination.

The 1,139,448 matched records include:

| | |
|---|---|
| $ 46.4 billion | homestead assessed value |
| $ 1.7 billion | homestead property tax |
| $ 35.7 billion | gross income |
| $610.3 million | gross income tax |
| $217.6 million | homestead rebates |

The largest number of matched records occurred in the $25,000-$34,999 income bracket, this group accounted for:

| | |
|---|---|
| 24.4% | of matched records |
| 22.9% | of assessed values |
| 22.9% | of property taxes |
| 23.1% | of gross income |
| 22.3% | of income tax |
| 23.8% | of all rebates |

1.3% of all matched returns reported no gross income, 1.0% of all homestead property tax and 1.5% of all homestead rebates.

11.2% of all matched returns reported gross income exceeding $50,000. This group paid 18.2% of all property taxes, 36.1% of all income taxes and received 11.0% of all homestead rebates.

Within an overall average of $191, average homestead rebates ranged from $186 for homesteads with incomes between $25,000 and $50,000 to $222 for homesteads with no income. This result grows out of the additional rebates granted to senior citizens, spouses and disabled. 192,385 of these report homestead rebates averaging $231 overall and more than $227 for each income group.

Property taxes for matched returns represent 4.7% of gross incomes for all homesteads, but 49.4% for incomes between $0-$4,999.

In combination—property taxes plus income taxes less homestead rebates represents 5.8% of gross incomes for all matched homesteads, but 40.6% for incomes between $0-$4,999.

# STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

## TABLE 32
## HOMESTEAD REBATE, RENTERS CREDIT AND OTHER AS PERCENT OF TOTAL RETURNS, GROSS INCOME AND GROSS INCOME TAX BY INCOME CLASS—1980

| | NUMBER OF RETURNS | | | | GROSS INCOME | | | | GROSS INCOME TAX | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gross Income | Total | Home-steads | Renters | Other | Total | Home-steads | Renters | Other | Total | Home-steads | Renters | Other |
| No Gross Income | 100.0% | 52.0% | 3.3% | 44.7% | 100.0% | — | — | — | 100.0% | — | — | — |
| Under $ 5,000 | 100.0 | 11.1 | 14.1 | 74.8 | 100.0 | 12.4% | 19.0% | 68.6% | 100.0 | 8.8% | 2.6% | 88.6% |
| 5,000- 9,999 | 100.0 | 17.9 | 36.4 | 45.7 | 100.0 | 18.0 | 36.9 | 45.1 | 100.0 | 17.3 | 19.4 | 63.3 |
| 10,000- 14,999 | 100.0 | 24.1 | 41.2 | 34.7 | 100.0 | 24.3 | 41.2 | 34.5 | 100.0 | 25.3 | 32.7 | 42.0 |
| 15,000- 19,999 | 100.0 | 36.5 | 39.3 | 24.2 | 100.0 | 37.0 | 39.1 | 23.9 | 100.0 | 38.7 | 34.2 | 27.1 |
| 20,000- 24,999 | 100.0 | 53.3 | 30.7 | 16.0 | 100.0 | 53.5 | 30.5 | 16.0 | 100.0 | 54.6 | 27.8 | 17.6 |
| 25,000- 50,000 | 100.0 | 72.1 | 16.8 | 11.1 | 100.0 | 73.5 | 15.8 | 10.7 | 100.0 | 74.5 | 14.7 | 10.8 |
| $50,000 and over | 100.0 | 81.7 | 6.5 | 11.8 | 100.0 | 80.6 | 6.1 | 13.3 | 100.0 | 80.3 | 6.0 | 13.7 |
| Totals | 100.0% | 39.3% | 26.2% | 34.5% | 100.0% | 60.5% | 20.8% | 18.7% | 100.0% | 64.6% | 16.6% | 18.8% |

## PERCENT DISTRIBUTION OF ALL RETURNS, HOMESTEAD REBATE, RENTER CREDIT AND OTHER RETURNS NUMBER OF RETURNS, GROSS INCOME AND GROSS INCOME TAX BY INCOME CLASS—1980

| | NUMBER OF RETURNS | | | | GROSS INCOME | | | | GROSS INCOME TAX | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Gross Income | Total | Home-steads | Renters | Other | Total | Home-steads | Renters | Other | Total | Home-steads | Renters | Other |
| No Gross Income | 1.0% | 1.3% | 0.1% | 1.3% | — | — | — | — | — | — | — | — |
| Under $ 5,000 | 19.0 | 5.4 | 10.2 | 41.1 | 2.4% | 0.5% | 2.2% | 8.8% | 0.8% | 0.1% | 0.1% | 3.9% |
| 5,000- 9,999 | 16.4 | 7.5 | 22.8 | 21.7 | 6.0 | 1.8 | 10.6 | 14.5 | 4.2 | 1.1 | 4.9 | 14.0 |
| 10,000- 14,999 | 14.1 | 8.7 | 22.2 | 14.2 | 8.6 | 3.5 | 17.1 | 15.9 | 7.2 | 2.8 | 14.1 | 16.0 |
| 15,000- 19,999 | 11.4 | 10.6 | 17.2 | 8.0 | 9.7 | 6.0 | 18.2 | 12.4 | 8.7 | 5.2 | 18.0 | 12.5 |
| 20,000- 24,999 | 9.8 | 13.3 | 11.5 | 4.5 | 10.8 | 9.5 | 15.8 | 9.2 | 10.3 | 8.7 | 17.2 | 9.6 |
| 25,000- 50,000 | 22.9 | 42.1 | 14.7 | 7.3 | 38.2 | 46.3 | 28.9 | 21.9 | 39.8 | 46.0 | 35.2 | 22.9 |
| $50,000 and over | 5.4 | 11.2 | 1.3 | 1.9 | 24.3 | 32.4 | 7.2 | 17.3 | 29.0 | 36.1 | 10.5 | 21.1 |
| Totals | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

NOTE: Other returns include unmatched homestead returns (336,996) and others not receiving renter credit—it is thus a miscellaneous category.

# TABLE 33
# NEW JERSEY GROSS INCOME TAX RETURNS
# 1980 SUMMARY
# ($ AMOUNTS IN THOUSANDS)

| | TAXABLE RETURNS | | NON-TAXABLE RETURNS[2] | | TOTAL ALL RETURNS | | % OF TOTAL INCOME | | |
|---|---|---|---|---|---|---|---|---|---|
| | Number | Amount | Number | Amount | Number | Amount | Taxable | Non-Tax | Total |
| GROSS INCOME | | | | | | | | | |
| Salaries | 2,233,506 | $46,736,014 | 403,756 | $1,437,305 | 2,637,262 | $48,173,319 | 81.08% | 74.67% | 80.87% |
| Interest | 1,5[illegible] | 3,075,578 | 184,470 | 300,937 | 1,738,128 | 3,376,515 | 5.34 | 15.64 | 5.67 |
| Dividends | 528,530 | 1,559,074 | 51,967 | 76,212 | 580,497 | 1,635,286 | 2.70 | 3.96 | 2.74 |
| Other | 551,564 | 6,273,486 | 45,002 | 110,304 | 596,566 | 6,383,791 | 10.88 | 5.73 | 10.72 |
| TOTAL INCOME[5] | 2,412,623 | $57,644,152 | 488,080 | $1,924,759 | 2,900,703 | $59,568,911 | 100.00% | 100.00% | 100.00% |
| Minus: Net Ret. Exclus.[3] | 38,529 | 235,591 | 46,214 | 239,012 | 84,743 | 474,602 | 0.41 | 12.42 | 0.80 |
| GROSS INCOME | 2,412,623 | $57,408,562 | 488,080 | $1,685,747 | 2,900,703 | $59,094,309 | 99.59% | 87.58% | 99.20% |
| EXEMPTIONS & DEDUCTIONS | | | | | | | | | |
| Regular | 2,412,623 | $ 3,690,645 | 488,080 | $ 579,142 | 2,900,703 | $ 4,269,787 | 6.40% | 30.09% | 7.17% |
| Aged | 191,879 | 250,824 | 86,028 | 114,860 | 277,907 | 365,684 | .44 | 5.97 | .61 |
| Blind or Disabled | 27,804 | 28,488 | 9,973 | 10,419 | 37,777 | 38,907 | .05 | .54 | .07 |
| Dependent Children | 990,244 | 1,994,567 | 87,275 | 182,354 | 1,077,519 | 2,176,921 | 3.46 | 9.47 | 3.65 |
| Other Dependents | 124,677 | 156,701 | 9,413 | 12,580 | 134,090 | 169,281 | .27 | .65 | .28 |
| College | 154,304 | 201,252 | 4,398 | 5,527 | 158,702 | 206,779 | .35 | .29 | .35 |
| Medical | 738,874 | 750,549 | 42,677 | 88,630 | 781,551 | 839,179 | 1.30 | 4.60 | 1.41 |
| Alimony & Sep. Maint. | 21,890 | 98,908 | 1,138 | 3,169 | 23,028 | 102,077 | .17 | .16 | .17 |
| Minus: Excess<br>Exempt Deduction[4] | 13[1] | 7 | 177,405 | 237,013 | 177,418 | 237,020 | .......... | 12.31 | .40 |
| TOTAL | 2,412,623 | $ 7,171,927 | 488,080 | $ 759,668 | 2,900,703 | $ 7,931,595 | 12.44% | 39.46% | 13.31% |
| Taxable Income | 2,412,610 | $50,236,634 | 310,447 | $ 926,079 | 2,723,057 | $51,162,714 | 87.15% | 48.11% | 85.89% |
| Tax Before Credit | 2,412,623 | 1,090,730 | 106,855 | 15,171 | 2,519,478 | 1,105,901 | 1.89 | .79 | 1.86 |
| Tenant Credit | 650,391 | 41,256 | 108,672 | 7,567 | 759,063 | 48,823 | .07 | .39 | .08 |
| Other Credits | 212,917 | 104,265 | 33,431 | 11,277 | 246,348 | 115,542 | .18 | .59 | .19 |
| Net Variance | 1,257,853 | $ 18 | 12,354 | $ 3 | 1,269,837 | $ 21 | .......... | .......... | .......... |
| CHARGED TAX | 2,412,623 | $ 945,211 | 0 | 0 | 2,412,623 | $ 945,211 | 1.64% | .......... | 1.59% |

1. Difference between number of taxable returns and returns with Taxable Income, represents returns with liability less than rounded tolerance.
2. Unaudited returns include variations subject to later correction.
3. Excess retirement exclusion is the amount by which retirement exclusion exceeds total income.
4. Excess Exempt Deduction is the amount by which exemption allowance & deductions exceed reported income.
5. Includes returns with no Gross Income.

Difference in totals due to rounding.

### TABLE 34
### ALL HOMESTEADS
### DISTRIBUTION OF MATCHED DATA BY GROSS INCOME
### ($ Amounts in Thousands)

| Income Group | Number | Assessment | Property Tax | Gross Income | Income Tax | Rebate |
|---|---|---|---|---|---|---|
| No Gross Income | 14,725 | $ 512,825 | $ 17,362 | ............... | ............... | $ 3,271 |
| Under $ 5,000 | 61,432 | 1,998,158 | 69,774 | $ 176,212 | $ 682 | 13,011 |
| $ 5,000- 9,999 | 84,885 | 2,852,545 | 101,277 | 638,676 | 6,798 | 17,325 |
| 10,000- 14,999 | 98,760 | 3,309,348 | 119,935 | 1,241,474 | 17,219 | 19,295 |
| 15,000- 19,999 | 120,967 | 4,104,628 | 148,766 | 2,128,472 | 31,867 | 23,039 |
| 20,000- 24,999 | 151,160 | 5,286,754 | 190,595 | 3,408,398 | 52,963 | 23,365 |
| 25,000- 34,999 | 277,712 | 10,639,776 | 381,080 | 8,254,398 | 136,366 | 51,714 |
| 35,000- 49,999 | 202,238 | 9,188,913 | 330,464 | 8,305,608 | 144,087 | 37,635 |
| $50,000 and over | 127,549 | 8,520,232 | 303,263 | 11,581,340 | 220,331 | 23,972 |
| Total | 1,139,448 | $46,413,178 | $1,662,515 | $35,734,578 | $610,313 | $217,627 |

### PERCENT DISTRIBUTION OF MATCHED DATA BY GROSS INCOME

| Income Group | Number | Assessment | Property Tax | Gross Income | Income Tax | Rebate |
|---|---|---|---|---|---|---|
| No Gross Income | 1.3% | 1.1% | 1.0% | .......... | .......... | 1.5% |
| Under $ 5,000 | 5.4 | 4.3 | 4.2 | 0.5% | 0.1% | 6.0 |
| $ 5,000- 9,999 | 7.4 | 6.2 | 6.1 | 1.8 | 1.1 | 8.0 |
| 10,000- 14,999 | 8.7 | 7.1 | 7.2 | 3.5 | 2.8 | 8.9 |
| 15,000- 19,999 | 10.6 | 8.8 | 8.9 | 6.0 | 5.2 | 10.6 |
| 20,000- 24,999 | 13.3 | 11.4 | 11.5 | 9.5 | 8.7 | 13.0 |
| 25,000- 34,999 | 24.4 | 22.9 | 22.9 | 23.1 | 22.3 | 23.8 |
| 35,000- 49,999 | 17.7 | 19.8 | 19.9 | 23.2 | 23.6 | 17.3 |
| $50,000 and over | 11.2 | 18.4 | 18.2 | 32.4 | 36.1 | 11.0 |
| Total | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |

### DISTRIBUTION OF MATCHED DATA AVERAGES BY GROSS INCOME

| Income Group | Number | Assessment | Property Tax | Gross Income | Income Tax | Rebate |
|---|---|---|---|---|---|---|
| No Gross Income |  | $34,827 | $1,179 | ............... | ............... | $222 |
| Under $ 5,000 |  | 32,526 | 1,136 | $ 2,868 | $ 11 | 212 |
| $ 5,000- 9,999 |  | 33,605 | 1,193 | 7,524 | 80 | 204 |
| 10,000- 14,999 |  | 33,502 | 1,214 | 12,568 | 174 | 195 |
| 15,000- 19,999 |  | 33,932 | 1,230 | 17,595 | 263 | 190 |
| 20,000- 24,999 |  | 34,975 | 1,261 | 22,548 | 350 | 188 |
| 25,000- 34,999 |  | 38,312 | 1,372 | 29,723 | 491 | 186 |
| 35,000- 49,999 |  | 45,436 | 1,634 | 41,068 | 712 | 186 |
| $50,000 and over |  | 66,800 | 2,378 | 92,916 | 1,727 | 188 |
| Total |  | $40,733 | $1,459 | $31,361 | $ 536 | $191 |

Difference in totals due to rounding

## TABLE 35
## STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

| TAX | PENALTIES AND INTEREST* | COLLECTION AND ASSESSMENT*[1] | REFUNDS |
|---|---|---|---|
| 1. ALCOHOLIC BEVERAGE | (1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25%<br>(2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5 % penalty<br>(3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum, N.J.S.A. 54:44-1; N.J.S.A. 54:45-1 | 3 years to assess*[3] | 1 year 54:45-6 |
| 2. BUSINESS PERSONAL PROPERTY | (1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25%<br>(2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5 % penalty<br>(3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:11A-13, 17 | 5 years after filing for additional assessment 54:11A-12b*[1] | 2 years 54:49-14*[2] |
| 3. CIGARETTE | (1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25%<br>(2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty<br>(3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:40A-7 | 3 years to assess*[3] | 2 years 54:49-14*[2] |
| 4. CORPORATION | (1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25%<br>(2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty<br>(3) Extension of time—N.J.S.A. 54:10A-19—1.5% per month on underpayment if paid within extended period of time; if payment is less than 90%, 1.5% per month plus 5% penalty per month.<br>(4) Deficiency assessment—N.J.S.A. 54:49-6, 11*[2] | (1) 5 years for assessment of additional tax 54:10A-19.1*[1]<br>(2) 10 years where corporation franchise return duly filed 54:10A-31 | 2 years 54:49-14*[2] if no assessment has been made*[3] |

*Penalties and interest were substantially increased by c. 177, P.L. 1975

## STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

| RECORD RETENTION | CRIMINAL PENALTIES | APPEALS |
|---|---|---|
| 1. 3 years (up to 2 years additional by order of the Director)<br>54:45-2 | (1) Failure to pay at sale or delivery—crime of fourth degree[*7] 54:47-5<br>(2) False swearing with intent to avoid tax—crime of fourth degree[*7] 54:47-4 | (1) Within 30 days after finding by the Division to the Director—54:45-5; a hearing will be granted<br>(2) To Tax Court—Appeals from decision of Director—90 days—Rule 8:4-1(b) |
| 2. 5 years[*3] | (1) Failure to file, false or fraudulent filing—crime of fourth degree[*7] 54:52-1<br>(2) False swearing to avoid paying tax—crime of the fourth degree[*7] 54:52-2 | Within 90 days to Tax Court—Rule 8:4-1(b) |
| 3. 3 years 54:40A-23 | (1) Forgery or counterfeiting stamps—crime of the third degree[*6] 54:40A-29<br>(2) Possession of counterfeit stamps—crime of the third degree[*6] 54:40A-29<br>(3) Possession of cigarettes with counterfeit stamps—more than 2,000 packs—crime of fourth degree[*7]—less than 2,000 packs—disorderly person[*8] 54:40A-29<br>(4) Preventing or hindering investigation—$250 for each offense 54:40A-27<br>(5) Making false entries with intent to evade tax—crime of the fourth degree[*7] 54:40A-31<br>(6) Transporting unstamped cigarettes without proper invoices—disorderly person[*8] 54:40A-32<br>(7) Failure to file report or filing false report—crime of the fourth degree[*7] 54:40A-33<br>(8) False swearing to evade tax—crime of the fourth degree[*7] 54:40A-34<br>(9) Violation of Act when no penalty provided—$250 54:40A-36 | Within 90 days to Tax Court—Rule 8:4-1(b)[*2] |
| 4. 5 years[*2] | (1) Failure to file or filing false report—crime of the fourth degree[*7] 54:52-1[*2]<br>(2) False swearing to avoid paying tax—crime of the fourth degree[*7] 54:52-2[*2] | Within 90 days to Tax Court—Rule 8:4-1(b) |

## STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

| TAX | PENALTIES AND INTEREST* | COLLECTION AND ASSESSMENT*[1] | REFUNDS |
|---|---|---|---|
| 5. CORPORATION INCOME | (1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25%<br>(2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty<br>(3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum N.J.S.A. 54:10E-18 | 5 years to assess 54:10E-19 | 2 years 54:49-14[*2] |
| 6. EMERGENCY TRANSPORTATION | (1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25%<br>(2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty<br>(3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum N.J.S.A. 54:8A-53 | (1) 3-1/2 years after return is filed except where return omits more than 25% of income, then 6-1/2 years, except when a return is willfully false or fraudulent and where no return has been filed, etc. 54:8A-55 | (1) 2 years 54:49-14[*2]<br>(2) 5 years where deduction disallowed for one year and allowed other years 54:8A-55 |
| 7. GROSS INCOME | (1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25%<br>(2) Failure to pay—N.J.S.A. 54A:9-5(a)—9% per annum, N.J.S.A. 54:49-4[*2]—5% penalty<br>(3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum<br>(4) Additional penalties—N.J.S.A. 54A:9-6 | (1) 3 years after return is filed except where return omits more than 25% of income, then 6 years. 54A:9-4 | 3 years after return is filed or 2 years after tax is paid whichever is later 54A:9-8a |
| 8. INHERITANCE AND ESTATE | (1) Tax paid more than 8 months after it becomes due and payable 10%—if delay unavoidable 6% 54:35-3<br>(2) Failure to testify before appraiser after service of subpoena—$200 penalty 54:34-10 | (1) Tax due is lien for 15 years 54:35-5<br>(2) 15 years 54:35-5.1 | 3 years from date of final determination or payment—no refund more than 20 years after date of death of decedent 54:35-10 |

*Penalties and interest were substantially increased by c. 177, P.L. 1975

## STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

| RECORD RETENTION | CRIMINAL PENALTIES | APPEALS |
|---|---|---|
| 5. 5 years[*3] | (1) Failure to file report or filing fraudulently—crime of the fourth degree[*7] 54:52-1[*8]<br>(2) False swearing to evade tax—crime of the fourth degree[*7] 54:52-2[*8]<br>(3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*7] 54:52-4[*8] | Within 90 days to Tax Court—Rule 8:4-1(b) |
| 6. 7 years[*3] | Failure to file or filing false or fraudulent report—crime of the fourth degree[*7] 54:8A-54 | 30 days to appeal assessment to the Director 54:8A-55[*3]<br>90 days to Tax Court—Rule 8:4-1(b) |
| 7. 2 years[*3] | (1) Failure to file report or filing fraudulently—crime of the fourth degree[*7] 54A:9-15<br>(2) Willful failure to withhold—crime of the fourth degree[*7] 54A:9-15 | (1) Within 90 days to the Director 54A:9-9(b)<br>(2) Within 90 days to Tax Court Rule 8:4-1(b) |
| 8. 20 years[*3] | Willful and knowing misrepresentation to appraiser—crime of the fourth degree[*7] 54:34-11 | Appeal from appraisal or assessment of tax—within 90 days after making and entering same to Tax Court Rule 8:4-1(b) |

## STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

| TAX | PENALTIES AND INTEREST* | COLLECTION AND ASSESSMENT*[1] | REFUNDS |
|---|---|---|---|
| 9. MOTOR FUELS | (1) Failure to file a report (distributor or jobber) 20% of tax—N.J.S.A. 54:39-27<br>(2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty<br>(3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:39-64(b) | 3 years to assess*[3] | (1) Distributors 1 year from date of payment 54:39-29<br>(2) Those refundable 6 months 54:39-67 |
| 10. PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS | Failure to file report $100 per day 54:30A-19 and 54:30A-55; interest 1.5% per month*[3] | 2 years*[3] | 2 years*[3] |
| 11. SALES AND USE | (1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25%<br>(2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty<br>(3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:32B-26 | 3 years*[1] 54:32B-27 | 2 years after payment of tax by customer 54:32B-20 |
| 12. SAVINGS INSTITUTION | (1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25%<br>(2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty<br>(3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:10D-5 | 5 years to assess 54:10D-16*[1] | 2 years 54:49-14*[2]<br>54:49-16*[2] |

*Penalties and interest were substantially increased by c. 177, P.L. 1975

## STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

| RECORD RETENTION | CRIMINAL PENALTIES | APPEALS |
|---|---|---|
| 9. Wholesalers and retailers records 2 years 54:39-33; daily—1 year 54:39-34<br>Distributors and gasoline jobbers records 1 year 54:39-25 | (1) Failure to pay tax—crime of the fourth degree 54:39-55[*9]<br>(2) Making any false statements—crime of the fourth degree 54:39-55[*9]<br>(3) Concealing any material fact—crime of the fourth degree 54:39-55[*9]<br>(4) Obtaining fuel falsely—crime of the fourth degree[*7] 54:39-56 | (1) Within 90 days to Tax Court—Rule 8:4-1(b) from docketed debts 54:39-47<br>(2) Within 90 days from any order or assessment of the Director 54:39-49 |
| 10. 2 years[*3] | False swearing, perjury—crime of the fourth degree[*7] 54:52-2[*7] 54:30A-19 and 54:30A-56 | Within 90 days to Tax Court—Rule 8:4-1(b) |
| 11. 3 years 54:32B-16 | Failure to file, willfully filing false returns or failure to pay over tax—disorderly person[*8] 54:32B-26 | (1) Where determination is made by Division, 30 days to appeal to the Director for a hearing 54:32B-19<br>(2) After Director's decision 90 days to appeal to Tax Court-Rule 8:4-1(b) |
| 12. 5 years[*3] | (1) Failure to file report or filing fraudulently—crime of the fourth degree[*7] 54:52-1[*2]<br>(2) False swearing to evade tax—crime of fourth degree[*7] 54:52-2[*2]<br>(3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*7] 54:52-4[*2] | Within 90 days to Tax Court—Rule 8:4-1(b) |

## STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

| TAX | PENALTIES AND INTEREST* | COLLECTION AND ASSESSMENT*[1] | REFUNDS |
|---|---|---|---|
| 13. SPILL COMPENSATION | (1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25%<br>(2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty<br>(3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum | NONE | 2 years 54:49-14*[2] and 54:49-16*[2] |
| 14. STATE TAX UNIFORM PROCEDURE LAW | (1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25%<br>(2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty<br>(3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum | Not a taxing law | 2 years 54:49-14 and 54:49-16 |
| 15. WAGE REPORTING ACT | Failure by employer to file report—N.J.S.A. 54:1-62—first failure up to $1 per employee, second failure up to $5 per employee, third and subsequent failures up to $25 per employee. | Not a taxing law | Not a taxing law |
| 16. ALCOHOLIC BEVERAGE WHOLESALE SALES | (1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25%<br>(2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty<br>(3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:32C-12, 13 | 3 years to assess*[3] | 2 years N.J.S.A. 54:49-14*[2] and N.J.S.A. 54:49-16*[2] |
| 17. SOLID WASTE RECYCLING | (1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25%<br>(2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty<br>(3) Extension of time—N.J.S.A. 54:49-3—9% per annum | NONE | 2 years 54:49-14 and 54:49-16 |
| 18. LANDFILL CLOSURE AND CONTINGENCY | (1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25%<br>(2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty<br>(3) Extension of time—N.J.S.A. 54:49-3—9% per annum | NONE | 2 years 54:49-14 and 54:49-16 |

*Penalties and interest were substantially increased by c. 177, P.L. 1975

## STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

| RECORD RETENTION | CRIMINAL PENALTIES | APPEALS |
|---|---|---|
| 13. 2 years for the Director 54:50-10 | (1) Failure to file a report or filing fraudulently—crime of the fourth degree[*7]—58:10-23.11h(f)<br>(2) False swearing to evade tax—crime of the fourth degree[*7]—54:52-2[*2]<br>(3) Giving false information—up to $25,000—58:10.23.11u | (1) Within 30 days to the Director 54:49-18 and 58:10-23.11(d)<br>(2) Subject to rules of Tax Court and/or Superior Court |
| 14. 2 years for the Director 54:50-10 | (1) Failure to file report or filing fraudulently—crime of the fourth degree[*7]—54:52-1[*2]<br>(2) False swearing to evade tax—crime of the fourth degree[*7]—54:52-2[*2]<br>(3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*7] 54:52-4[*2] | (1) Within 30 days to the Director 54:49-18[*2]<br>(2) Subject to rules of Tax Court |
| 15. 3 years[*3] | Follow criminal penalties under #14 (State Tax Uniform Procedure Law) | Follow appeals under #14 (State Tax Uniform Procedure Law) |
| 16. 3 years, N.J.S.A. 54:32C-7 | Failure to file, willfully filing false returns or failure to pay over tax —disorderly person[*8] N.J.S.A. 54:32C-13 | (1) Where determination is made by Division, 30 days to appeal to the Director for a hearing N.J.S.A. 54:32C-10<br>(2) After Director's decision 90 days to appeal to Tax Court N.J.S.A. 54:32C-14 Rule 8:4-1(b) |
| 17. 2 years for the Director 54:50-10 | (1) Failure to file report or filing fradulently—crime of the fourth degree—13:1 E-95e(1)<br>(2) False swearing to evade tax—crime of the fourth degree—54:52-2<br>(3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4 | (1) Within 30 days to the Director 54:49-18 and 13:1E-95c<br>(2) Subject to rules of Tax Court and/or Superior Court |
| 18. 2 years for the Director 54:50-10 | (1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-104e(1)<br>(2) False swearing to evade tax—crime of the fourth degree—54:52-2<br>(3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4<br>(3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4<br>(4) Failure to deposit or misuse of escrow account funds—crime of the third degree—13:1E-108b | (1) Within 30 days of the Director 54:49-18 and 13:1E-104c<br>(2) Subject to rules of Tax Court and/or Superior Court |

*1 Except for willfully false or fraudulent return, or no return
*2 State Tax Uniform Procedure Law governs
*3 Administrative Decision
*4 From second month after tax due
*5 Vicoa, Inc. v. Director, Division of Taxation, 166 N.J. Super. 496 (App. Div., 1979)
*6 Crime of the third degree—Sentence of imprisonment is to be fixed by the court and not to be less than three years nor to be in excess of five years. A fine is not to exceed $7,500.00.
*7. Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $7,500.00.
*8. Disorderly person—Sentence of imprisonment is to be fixed by the court and not to be in excess of six months. A fine is not to exceed $1,000.00.
*9. See P.L. 1979, c. 367—Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $5,000.00.

## TABLE 36
## CALENDAR OF TAX EVENTS
## DUE DATES

| TAXES | Payable monthly or bi-monthly | Payable Quarterly | Payable Semi-Annually | Payable Annually | Reports Monthly |
|---|---|---|---|---|---|
| 1 Alcoholic Beverage Tax | Bimonthly<br>By the 15th. | | | | Licenses |
| 2 Financial Business Tax | | | | By April 15th. | |
| 3 Business Personal Property Tax | | | Sept. 15th.<br>Feb. 15th. | | |
| 4 Cigarette Tax | Taxes are prepaid by distributors before distribution | | | | Licenses |
| 5 Corporation Business Tax | Due 15th day of 4th month after close of accounting period. | | | | |
| 6 Corporation Income Tax | Due 15th day of 4th month after close of accounting period. | | | | |
| 7 Emergency Transportation Tax | | April 30-July 31<br>Oct. 31-Jan. 31 | | By April 15th.[1] | |
| 8 Gross Income Tax | | | | By April 15th.[1] | |
| 9 Insurance Premiums Tax | | | | By March 1st. | |
| 10 Local Property Tax | | Feb., May, Aug. & Nov. 1 | | | |
| 11 Motor Fuels Tax | Next to last business day | | | | Inventories |
| 12 Sales and Use Tax | Remittance when $100 or more | Jan., April, July & Oct. 20 | | | |
| 13 Savings Institution Tax | Due 3½ months after close of the companies accounting period | | | | |
| 14 Spill Compensation Tax | Monthly by the 20th | | | | |
| 15 Railroad Property (class II) Tax | | | | Dec. 1st. | |
| 16 Railroad Franchise Tax | | | | June 15th | |
| 17 Public Utility Franchise Tax (for municipal use) | | | | *May, Sept. & Dec. | |
| 18 Public Utility Gross Receipts Tax (for municipal use) | | | | *May, Sept., & Dec. | |
| 19 Public Utility Excise Tax (for state use) | | | | May 1st. | |
| 20 Local Assistance Fund | | | July 5<br>Oct. 1 | | |
| 21 Alcohol Beverage Wholesales | Monthly by the 20th | | | | |
| 22 Sanitary Landfill | Monthly by the 20th | | | | |
| 23 State Recycling | Monthly by the 20th | | | | |

[1] Taxpayers on a fiscal year; tax is due the 15th day of the 4th month following the close of the taxpayer's fiscal year.

*Billed annually, payable by the State in three installments.

**By June 1 for Banking Corporations.

***By July 15 for Banking Corporations.

## CALENDAR OF TAX EVENTS
## DUE DATES (Continued)

| | Reports Annually | Assessment Dates | Appeals Dates | State Certification Dates | State Distribution or Apportionment Dates | Lien Attachment against Property & Assets |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| 2 | | Dec. 31st. | | By Nov. 10th. | By Dec. 15th. | Jan. 1st. after tax is due |
| 3 | | | Within Three Months | ** | *** | |
| 4 | | | | | | |
| 5 | | | Within Three Months | ** | *** | Jan. 1st. after tax is due |
| 6 | | | Within Three Months | | | |
| 7 | By the last day of February | | | | | |
| 8 | By the last day of February | | | | | |
| 9 | By March 1st. | | | | | |
| 10 | | Oct. 1st. | By Aug. 15th. | | | |
| 11 | | | Within One Year | | | |
| 12 | | | | | | |
| 13 | | | Within Three Months | | | Jan. 1st. after tax is due |
| 14 | | | | | | |
| 15 | March 1st. | Dec. 15th. | 3rd. Monday in May | | By Dec. 15 | |
| 16 | April 1st. | June 1st. | 1st Tuesday in September | | | |
| 17 | Sept. 1 & Feb. 1 | May 1st. | Within 90 days | On or Before May 1 | Before January 1st. | |
| 18 | Sept. 1 & Feb. 1 | June 2nd. | | On or Before May 1 | | |
| 19 | | April 1st | | On or Before April 1 | | |
| 20 | | | | | | |
| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |

## TABLE 37
## SUMMARY HISTORY OF TAXES

| Tax & Citation | Date Of doption | First Tax Rate | First Tax Change |
|---|---|---|---|
| 1 ALCOHOLIC BEVERAGE<br>N.J.S.A. 54:41-1 | 1933 | 3¢ per gallon tax on beer | 1933—3-1/3¢ per gallon of beer<br>$1.00 per gallon for liquor |
| 2 BUSINESS PERSONAL PROPERTY<br>N.J.S.A. 54:11A-1 | 1966 | 1.3% on 50% of original cost of tangible property used in business | |
| 3 CIGARETTE<br>N.J.S.A. 54:40A-1 | 1948 | 3¢ per pack (20 cigarettes) (1.5¢ per 10 cigarettes) | 1956—3¢ to 5¢ per pack of 20 cigarettes |
| 4 CORPORATION BUSINESS<br>N.J.S.A. 54:10A-1 | 1884 | 1/10 of 1% upon turnpike company's par value or number of shares of capital stock: 2% upon gross receipts of car companies | 1958—1¾ on allocable net income<br>1946—8/10 mill per $1 on allocable net worth |
| 5 C.B.T.—BANKING CORP.<br>N.J.S.A. 54:10A-1 et. seq. | 1975 | 2 mills per $ on allocated net worth & 7½% on all allocated net income. | 1980—2 mills per $ on allocated net worth & 9% on all allocated net income |
| 6 C.B.T.—FINANCIAL CORP.<br>N.J.S.A. 54:10A-1 et. seq. | 1975 | 2 mills per $ on allocated net worth & 7½% on all allocated net income. | 1980—2 mills per $ on allocated net worth & 9% on all allocated net income |
| 7 CORPORATION INCOME<br>N.J.S.A. 54:10E-1 | 1973 | 7¼% of allocated net income to corporations not subject to the Corporation Business Tax but deriving income in New Jersey | |
| 8 EMERGENCY TRANSPORTATION<br>N.J.S.A. 54:8A-1 | 1961 | 2% to 10% net income earned in New York State and 1% to 5% on net capital gains | 1965—amended to conform with U.S. Revnue Act of 1964 |
| 9 FINANCIAL BUSINESS<br>N.J.S.A. 54:10A-1 | 1946 | ¾ of 1% on net worth less specified deductions | 1970—increased rate from ¾ of 1% to 1½% |
| 10 GROSS INCOME | 1976 | Graduated from 2-2½% on taxable income | |
| 11 INSURANCE PREMIUMS<br>N.J.S.A. 54:16-1 | 1885 | 35/100 of 1% on taxable premiums | 1945—2% |
| 12 MOTOR FUELS<br>N.J.S.A. 54:39-1 | 1927 | 2¢ per gallon on fuels on public highways | December 1, 1930-increased from 2¢ to 3¢ per gallon |
| 13 PUBLIC UTILITY<br>N.J.S.A. 54:30A-16 | 1884 | 2% on gross receipts off telephone & telegraph companies; 0.5% on gross receipts; 5% on dividends; 8% on gross receipts of oil and pipeline companies | 1917—rates increased from 2% to 5% with a gradual increase of 1% per year |
| 14 RAILROAD<br>N.J.S.A. 54:29A-1 | 1830 | 0.5% of either capital stock or cost of the road, equipment and appurtenances | 1884—0.5% of total valuations for State use;<br>1% for local use |
| 15 SALES AND USE<br>N.J.S.A. 54:32B-1 | 1966 | 3% or 3¢ on a dollar of retail sales | 1970—increased rate to 5% or 5¢ on a dollar |
| 16 SAVINGS INSTITUTION<br>N.J.S.A. 54:10D-1 | 1973 | 5% on net income of savings banks and savings and loan and building and loan associations | 1979—reduced rate from 5% to 3% of net income |
| 17 SPILL COMPENSATION | 1977 | $.01 per barrel or non-liquid equivalent | 1980—increased rate from $.01 to $.04 per barrel |
| 18 TRANSFER INHERITANCE<br>N.J.S.A. 54:33-1 | 1892 | 5% tax on property transferred from decedent to beneficiary | 1914—reduced rate of 5% to 2% for immediate family on excess of $5,000 but not more than $50,000 |
| 19 SOLID WASTE RECYCLING<br>N.J.S.A. 13:1E-92 | 1982 | $0.12 per cubic yard | |
| 20 LANDFILL CLOSURE AND CONTINGENCY<br>N.J.S.A. 13:1E-100 | 1982 | $0.15 per cubic yard | |

## SUMMARY HISTORY OF TAXES (Continued)

| Most Recent Change | No. Of Rate Changes Since Adoption | Revenue Disposition | |
|---|---|---|---|
| | | State | Local |
| 1 1972—liquor increased to $2.80 per gallon. Wine, vermouth and sparkling wine—$.30 | 6 | 100% | |
| 2 | 0 | 100% | |
| 3 1972—14¢ to 19¢ per pack of 20 cigarettes | 7 | 100% | |
| 4 1980—net income tax increase from 7-1/2 to 9%<br>1954—net worth tax increase to 2 mills per $1 | 12 | 100% | |
| 5 | 1 | 50% | County 25%<br>Municipality 25% |
| 6 | 1 | 50% | County 25%<br>Municipality 25% |
| 7 | 0 | 100% | |
| 8 1972—increase in tax rate schedule from 14% to 15% on taxable income exceeding $25,000 and a 2½% surcharge | 4 | 100% | |
| 9 1975—Incorporated financial business subject to corporation tax | 1 | 50% | County 25%<br>Municipality 25% |
| 10 | 0 | | 100% |
| 11 | 1 | 100% | |
| 12 1972—rate increased from 7¢ to 8¢ per gallon | 8 | 100% | |
| 13 1960—7½% on gross receipts and 1971—adopted a 50% prepayment provision | 7 | 100% | |
| 14 1948—franchise tax at 100% on operating income Based on track miles | 12 | | 100% |
| 15 | 1 | 100% | |
| 16 | 1 | 100% | |
| 17 1982—rate reverts back to $.01 per barrel | 2 | 100% | |
| 18 1982—rate increased from 5% to a maximum of of 16% | 3 | 95% | 5% |
| 19 | 0 | 100% | |
| 20 | 0 | 100% | |

# TABLE 40
## LOCAL TAX STATISTICS[1]

| Year | Valuation of land and improvements | Valuation personal property | Net Valuation taxable | Average rate per $100 of Valuation | County tax |
|---|---|---|---|---|---|
| 1970 | $ 35,747,131,383[2] | $ 720,543,375 | $ 36,467,674,758 | $5.396 | $ 365,347,436.64 |
| 1971 | 41,235,025,378[2] | 834,700,150 | 42,069,725,528 | 5.282 | 430,328,035.48 |
| 1972 | 50,427,730,707[2] | 1,024,609,549 | 51,446,431,110 | 4.746 | 472,788,994.59 |
| 1973 | 58,727,225,463 | 1,163,529,432 | 59,885,223,994 | 4.316 | 499,788,220.24 |
| 1974 | 65,569,254,167 | 1,259,585,590 | 66,821,552,181 | 4.133 | 546,534,809.45 |
| 1975 | 71,604,254,492 | 1,345,713,571 | 72,940,756,787 | 4.142 | 615,011,141.02 |
| 1976 | 76,377,351,719 | 1,484,239,768 | 78,444,350,671 | 4.265 | 692,199,667.12 |
| 1977 | 81,947,717,138 | 1,601,960,109 | 83,529,378,044 | 3.899 | 731,632,875.82 |
| 1978 | 88,096,325,059 | 1,671,179,967 | 89,724,637,362 | 3.709 | 764,925,168.37 |
| 1979 | 95,245,570,423 | 1,748,360,456 | 96,974,994,893 | 3.602 | 813,681,121.37 |
| 1980 | 101,750,296,002 | 1,782,952,078 | 103,486,392,982 | 3.666 | 874,410,255.73 |
| 1981 | 109,247,254,175 | 1,815,027,347 | 111,002,530,111 | 3.776 | 963,892,629.01 |
| 1982 | 118,680,793,160 | 1,912,098,371 | 120,514,450,565 | 3.783 | 1,054,061,419.33 |

| Year | County library tax | Local health service taxes | District school tax | Local municipal purpose tax | Deductions Allowed Veterans and Senior Citizens | Total property tax | Total bank stock tax |
|---|---|---|---|---|---|---|---|
| 1970 | $ 3,331,620.89 | .......................... | $1,111,248,145.31 | $ 453,837,827.61 | $33,853,040.00 | $1,967,618,070.45 | $15,652,640.28 |
| 1971 | 4,882,879.29 | .......................... | 1,288,150,617.97 | 465,713,295.62 | 33,981,319.00 | 2,222,256,147.36 | 17,197,245.12 |
| 1972 | 4,420,736.67 | .......................... | 1,404,171,924.44 | 525,351,850.96 | 34,839,439.66 | 2,441,572,946.32 | 19,239,919.48 |
| 1973 | 5,055,372.25 | .......................... | 1,518,783,128.89 | 526,003,820.59 | 35,260,846.66 | 2,584,891,388.63 | 20,795,332.20 |
| 1974 | 5,667,659.33 | .......................... | 1,589,947,109.04 | 583,719,724.46 | 35,686,746.00 | 2,761,556,046.28 | 22,638,473.44 |
| 1975 | 6,454,176.64 | .......................... | 1,892,772,039.56 | 670,606,612.40 | 36,205,890.50 | 3,021,049,860.12 | 24,450,606.40 |
| 1976 | 7,373,042.99 | .......................... | 1,225,927,728.23 | 783,479,525.72 | 36,566,753.50 | 3,345,546,717.76 | .......................... |
| 1977 | 7,956,266.43 | .......................... | 1,782,383,844.04[3] | 735,100,661.42 | 51,884,214.00 | 3,257,073,667.71 | .......................... |
| 1978 | 8,640,129.13 | $4,664,181.00 | 1,804,578,745.85 | 774,766,122.42 | .......................... | 3,327,574,346.77 | .......................... |
| 1979 | 9,306,237.11 | 4,265,537.85 | 1,911,739,993.52[4] | 754,001,244.25 | .......................... | 3,492,936,977.24[4] | .......................... |
| 1980 | 10,849,969.40 | 5,092,627.40 | 2,073,689,560.54 | 829,855,955.62 | .......................... | 3,793,896,369.77 | .......................... |
| 1981 | 12,788,769.94 | 7,069,503.00 | 2,284,892,378.69 | 923,314,099.84 | .......................... | 4,191,857,580.46 | .......................... |
| 1982 | 14,806,184.43 | 7,861,499.00 | 2,453,948,574.42 | 1,027,924,891.93 | .......................... | 4,558,756,569.01[5] | .......................... |

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[1] For figures of prior years, see Annual Reports of 1955 and 1969.

[2] Exclusive of Parsonage Exemptions, Fallout Shelter Exemptions, Totally Disabled Veteran Exemptions, Air and Water Pollution Equipment Exemptions and Certain Water Supply and Sewage Disposal Equipment Exemptions.

[3] Exclusive of Total Adjustment of Deferred Reduction (c. 113, L. 1976).

[4] Warren County Blairstown Twp. included $77,291.01 which had been allocated from municipal surplus in the district school purpose taxes. This amount was not included in the county total on which tax rate is computed.

[5] Includes $352,000.00 in Bergen County for garbage district.

# TABLE 38
# TAX COLLECTIONS[1] (TIME SERIES)

| | BEVERAGE TAX | | | CIGARETTE TAX | | |
|---|---|---|---|---|---|---|
| Year | Gross | Refunds | Net | Stamps and miscellaneous Revenues | License | Total[2] |
| 1970 | 42,475,339 | 858 | 42,474,480 | 117,670,713 | 251,136 | 117,921,849 |
| 1971 | 43,513,733 | 621 | 43,513,112 | 123,404,596 | 400,402 | 123,804,998 |
| 1972 | 45,372,719 | 845 | 45,371,873 | 134,143,149 | 412,675 | 134,555,824 |
| 1973 | 49,914,215 | 121 | 49,914,093[3] | 165,100,486 | 427,141 | 165,527,628 |
| 1974 | 56,785,401 | 4,682 | 56,780,718 | 167,658,803 | 416,543 | 168,075,347 |
| 1975 | 54,664,558 | 1,298 | 54,663,260 | 167,020,839 | 431,284 | 167,452,123 |
| 1976 | 55,358,618 | 3,137 | 55,355,481 | 168,104,604 | 396,580 | 168,501,184 |
| 1977 | 53,825,552 | 113 | 53,825,439 | 168,962,622 | 392,012 | 169,354,634 |
| 1978 | 54,927,490 | 76 | 54,927,414 | 170,495,269 | 391,031 | 170,886,300 |
| 1979 | 54,463,006 | 10 | 54,462,996 | 170,145,082 | 378,731 | 170,523,813 |
| 1980 | 55,491,919 | 5 | 55,491,914 | 171,684,571 | 368,938 | 172,053,509 |
| 1981 | 58,919,688 | 1,010 | 58,918,678 | 174,932,370 | 352,203 | 175,678,734 |
| 1982 | 59,498,017 | 382,017 | 59,116,343 | 177,196,615 | 356,445 | 177,553,060 |

[1] Fiscal year ending June 30th. For figures of prior years, see Annual Reports of 1955 and 1969.
[2] Gross collection. Net collections after cash refunds: 1980—$171,245,450; 1981—$175,284,573; 1982—$177,445,227.
[3] Reflects 11 months' collection due to bimonthly reporting.

| Year | Sales Tax | Emergency[5] Transportation Tax | Business Personal Property Tax | Financial[4] Business Tax | Corporation Business Tax |
|---|---|---|---|---|---|
| 1973 | $ 681,937,905 | $25,522,028 | $57,777,890 | $4,294,141 | $249,642,024 |
| 1974 | 735,064,595 | 31,920,293 | 64,273,821 | 5,163,309 | 281,999,190 |
| 1975 | 770,380,745 | 34,733,844 | 70,522,348 | 6,251,344 | 313,757,103 |
| 1976 | 829,483,092 | 39,063,774 | 77,979,545 | 1,021,383 | 389,036,603 |
| 1977 | 905,149,435 | 30,453,830 | 80,491,075 | 145,576 | 462,368,237 |
| 1978 | 1,003,342 | 20,847,708 | 81,176,155 | 92,060 | 497,850,787 |
| 1979 | 1,098,017,244 | 35,201,112 | 78,676,962 | 121,360 | 538,506,682 |
| 1980 | 1,179,877,566 | 34,464,614 | 70,893,758 | 628,032 | 627,207,517 |
| 1981 | 1,201,213,918 | 41,888,784 | 64,531,427 | 35,942 | 770,298,738 |
| 1982 | 1,303,877,865 | 42,801,252 | 58,438,198 | 20,595 | 840,554,472 |

[4] Represents Unincorporated Financial Business Collections and audit receipts from both Incorporated and Unincorporated Financial Business since 1976.
[5] Transportation tax reflects transferred amount to Gross Income Tax (C. 68. P.L. 1976) since 1977.

| | MOTOR FUELS | | | INSURANCE PREMIUMS TAX | | | | |
|---|---|---|---|---|---|---|---|---|
| Year | Gross | Refunds | Net | Domestic Insurance (Other Than Life) | Foreign Insurance (Other Than Life) | Domestic Life Insurance | Foreign Life Insurance | Total[6] |
| 1970 | 205,647,482 | 6,048,393 | 199,599,109 | 477,002 | 24,474,032 | 350,758 | 9,388,375 | 34,690,167 |
| 1971 | 216,082,468 | 5,827,006 | 210,255,461 | 684,684 | 31,168,342 | 319,312 | 11,111,482 | 43,283,820 |
| 1972 | 230,167,869 | 5,639,750 | 224,528,118 | 743,802 | 34,211,124 | 398,350 | 11,193,376 | 46,544,652 |
| 1973 | 274,745,185 | 6,544,153 | 268,201,032 | 461,486 | 34,957,226 | 526,637 | 12,500,477 | 48,445,826 |
| 1974 | 275,456,460 | 6,968,263 | 268,488,197 | 801,063 | 35,606,023 | 81,254 | 13,017,749 | 49,506,089 |
| 1975 | 279,997,299 | 7,522,525 | 272,474,747 | 642,233 | 37,116,744 | 154,669 | 13,925,787 | 51,839,433 |
| 1976 | 288,944,416 | 7,442,964 | 281,501,747 | 641,749 | 41,597,148 | 715,290 | 14,897,699 | 57,851,880 |
| 1977 | 292,099,702 | 3,281,924 | 288,817,778 | 978,142 | 50,870,005 | 101,513 | 18,740,306 | 70,689,966 |
| 1978 | 297,787,831 | 2,044,594 | 295,743,237 | 2,040,917 | 56,778,579 | 165,048 | 17,907,932 | 76,892,476 |
| 1979 | 301,498,397 | 3,474,139 | 298,024,258 | 1,525,218 | 65,246,079 | 373,594 | 18,348,595 | 85,493,486 |
| 1980 | 283,829,538 | 2,969,499 | 280,860,039 | 1,188,997 | 68,907,992 | 79,807 | 20,848,885 | 91,025,681 |
| 1981 | 280,080,935 | 2,043,279 | 278,037,674 | 1,753,581 | 77,008,232 | 61,010 | 18,832,502 | 97,653,325 |
| 1982 | 282,851,586 | 2,094,436 | 280,757,150 | 11,142,710 | 76,918,542 | 6,204,249 | 20,754,340 | 115,019,840 |

[6] Gross collections. Net collections after cash refunds: 1980—$90,936,373; 1981—$97,557,248; 1982—$114,403,823

## TABLE 38 (Continued)
## TAX COLLECTIONS[1] (TIME SERIES) (Continued)

### DEATH TAXES[1]

| Year | INHERITANCE State Use | RESIDENT County Use | Total | Nonresident | Total Inheritance | Estate | Total Death Taxes[2] |
|---|---|---|---|---|---|---|---|
| 1970 | 64,359,972 | 2,876,998 | 67,236,970 | 441,624 | 67,678,594 | 2,414,618 | 70,093,213 |
| 1971 | 63,221,347 | 3,285,286 | 66,506,633 | 480,994 | 66,987,628 | 1,550,239 | 68,537,867 |
| 1972 | 75,081,201 | 2,902,886 | 77,983,888 | 709,754 | 78,693,643 | 868,834 | 79,562,477 |
| 1973 | 74,321,489 | 3,196,412 | 77,517,901 | 514,851 | 78,032,753 | 1,318,705 | 79,351,458 |
| 1974 | 86,428,916 | 3,683,957 | 88,902,915 | 744,977 | 90,857,851 | 1,209,959 | 92,067,810 |
| 1975 | 79,907,869 | 4,205,677 | 84,113,546 | 802,279 | 84,915,825 | 1,871,639 | 86,787,465 |
| 1976 | 79,494,409 | 3,706,662 | 83,201,071 | 753,175 | 83,954,246 | 2,167,080 | 86,121,326 |
| 1977 | 87,075,525 | ............... | 87,075,525 | 749,900 | 87,825,425 | 1,534,982 | 89,360,407 |
| 1978 | 99,206,264 | ............... | 99,206,264 | 982,271 | 100,188,535 | 485,981 | 100,674,516 |
| 1979 | 104,102,534 | ............... | 104,102,534 | 130,863 | 104,233,397 | 995,609 | 105,229,006 |
| 1980 | 112,811,679 | ............... | 112,811,671 | 5,306 | 112,816,977 | 4,272,078 | 117,088,055 |
| 1981 | 124,963,058 | ............... | 124,963,058 | 1,188,853 | 126,151,911 | 1,529,544 | 127,681,455 |
| 1982 | 125,339,057 | ............... | 125,330,057 | 1,817,287 | 127,147,344 | 2,737,278 | 129,884,622 |

[1]Fiscal year ending June 30th. For figures at prior years, see Annual Reports of 1955 and 1969.
[2]Gross collections. Net collections after cash refunds: 1980—$111,646,287; 1981—$122,318,134; 1982—$124,938,624.

## TABLE 39
## TAX ASSESSMENTS[3] (TIME SERIES)

| | RAILROAD TAX | | | | | PUBLIC UTILITY TAX | | |
|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAX | | | FRANCHISE TAX | | | | |
| Year | For State Use | For Local Use | Total Property Tax | For State Use | TOTAL RAILROAD TAX | Franchise and Gross Receipts Tax | Excise Tax for State Use | TOTAL UTILITY TAX |
| 1970 | 7,312,073 | ........... | 7,312,073 | 97,948 | 1,410,021 | 140,492,674 | 18,817,989 | 159,310,664 |
| 1971 | 7,155,206 | ........... | 7,155,206 | 52,790 | 7,207,997 | 153,016,968 | 20,41[illegible]989[4] | 173,433,957 |
| 1972 | 6,978,171 | ........... | 6,978,171 | 106,259 | 7,084,430 | 174,934,438 | 24,623,531 | 199,557,969 |
| 1973 | 6,887,272 | ........... | 6,887,272 | 54,872 | 6,942,145 | 193,921,690 | 27,147,286 | 221,068,976 |
| 1974 | 6,518,508 | ........... | 6,518,508 | 48,742 | 6,567,250 | 215,515,753 | 30,319,725 | 245,935,478 |
| 1975 | 6,061,869 | ........... | 6,061,869 | 42,600 | 6,104,469 | 260,760,754 | 37,720,422 | 298,481,176 |
| 1976 | 5,955,017 | ........... | 5,955,017 | 57,717 | 6,012,734 | 308,277,342 | 4,031,184 | 352,308,526 |
| 1977 | 3,445,208 | ........... | 3,445,208 | 27,147 | 3,472,355 | 353,526,553 | 50,014,535 | 403,541,068 |
| 1978 | 3,285,526 | ........... | 3,285,526 | 23,999 | 3,309,525 | 394,204,165 | 55,318,352 | 449,522,517 |
| 1979 | 3,322,776 | ........... | 3,322,776 | 27,497 | 3,350,273 | 426,326,423 | 59,201,895 | 485,528,318 |
| 1980 | 3,037,838 | ........... | 3,037,838 | 45,056 | 3,082,894 | 462,199,179 | 64,653,651 | 526,852,830 |
| 1981 | 3,021,924 | ........... | 3,021,924 | 30,324 | 3,052,248 | 570,235,633 | 81,201,684 | 651,437,317 |
| 1982 | 126,567 | ........... | 126,567 | 40,092 | 166,659 | 619,332,368 | 95,279,980 | 714,612,348 |

[3]Calendar year, for figures of prior years see Annual Reports 1955 and 1969.
[4]Does not include $10,231,221 prepayment for Calendar 1972 (c. 108 and 109, P.L. 1971).

# CORPORATION BUSINESS TAX

Returns and Tax payments are due on the 15th day of the fourth month following the close of a corporation's fiscal or calendar accounting period.

| | |
|---|---|
| January 1. | The tax shall constitute a lien on all of the taxpayer's property and franchise on and after January 1 of the year next succeeding the year in which it is due and payable. (N.J.S.A. 54:10A—16.) |
| First Monday in January. (On or before.) | Director shall report to the Secretary of State the names of all Domestic corporations which for two years next preceding the report have failed to pay the franchise taxes assessed against them; the charter of such companies is thereupon voided. (N.J.S.A. 54:11—2.) |
| December 1. (On or before.) | In the event of failure or neglect of any taxpayer which is a foreign corporation to pay the tax on or before the first day of December in each year, immediate notice thereof may be given by the Director to the Secretary of State who shall immediately revoke the certificate of authority of said corporation to do business in the State of New Jersey. (N.J.S.A. 54:10A—21.) |
| Within 90 days | Appeal to Tax Court must be made by taxpayers subject to tax under N.J.S.A. 54:10A-1, etc., within 90 days after any decision, order, finding, assessment or action of the Director. (N.J.S.A. 54:10A-19.2(a).) |
| After three months' delinquency | After tax has been delinquent three months, application may be made to the Superior Court by Attorney General for an injunction to restrain corporation from exercise of any franchise, or the transaction of any business within New Jersey until payment of such tax and penalties and interest due thereon and costs. (N.J.S.A. 54:10A—20.) |

## INSURANCE TAXES

| | |
|---|---|
| March 1. (On or before.) | Annual return must be filed by each foreign fire insurance company which takes insurance risks on property in this state with the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.) |
| March 1. (On or before.) | Annual return must be filed by agents and brokers of foreign fire insurance companies who directly or indirectly place insurance upon property in this State with the treasurer of the duly incorporated firemen's relief association of the municipality, portion of a township or fire district. (R.S. 54:18—2.) |
| March 1. (On or before.) | Annual tax shall be paid by foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—1.) |

| | |
|---|---|
| March 1.<br>(On or before.) | Annual tax shall be paid by agents and brokers of foreign fire insurance companies to the treasurer of the duly incorporated firemen's relief association of each municipality, portion of a township or fire district. (R.S. 54:18—2.) |
| March 1.<br>(On or before.) | Annual report of all stock, mutual and assessment insurance companies must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18—8.) |
| March 1.<br>(On or before.) | Annual return of all domestic life insurance companies reporting data pertinent to the tax imposed under Chapter 101, Laws of 1950, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:18A—19.) |
| March 15.<br>(On or before.) | Annual return of all domestic stock insurance companies (other than life) reporting data pertinent to the tax imposed under Chapter 227, Laws of 1952, must be filed with the Commissioner of Insurance. (N.J.S.A. 54:16A—5.) |
| April 1.<br>(On or before.) | Report of tax data pertinent to tax to be imposed under Chapter 227, Laws of 1952 to be made to Director of Division of Taxation by Commissioner of Insurance. (N.J.S.A. 54:16A—6.) |
| April 1.<br>(On or before.) | In order to be entitled to receive any part of the moneys distributable under Section 54:17—4, local firemen's relief associations are required to file a statement with the Commissioner of Insurance, on or before this date in the manner prescribed by law. (R.S. 54:17—5.) |
| April 1.<br>(On or before.) | Report of tax data pertinent to tax to be imposed under Chapter 101, Laws of 1950, to be made by Commissioner of Insurance to Director of Division of Taxation (N.J.S.A. 54:18A—19.) |
| April 15.<br>(On or before.) | Amount of franchise tax payable and apportionment thereof under Chapter 227, Laws of 1952, to be certified by Director of Division of Taxation to each domestic insurance company—other than life, and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:16A—7.) |
| May 1.<br>(On or before.) | Amount of franchise tax payable under Chapter 101, Laws of 1950, to be certified by Director of Division of Taxation to each domestic life insurance company and to county and municipality within which the principal office of such company is located. (N.J.S.A. 54:18A—19.) |
| June 1.<br>(On or before.) | Insurance preminum tax payment is due. (N.J.S.A. 54:18A—1.) |
| November 15.<br>(On or before.) | Certification of the sum apportioned to each mutual association and stock company on account of its ratable share of the cost of maintenance and operation of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, to be made by the Commissioner of Insurance to Director of Division of Taxation. (N.J.S.A. 39:6—59.) |

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|---|---|
| December 31.<br>(On or before.) | The amount apportioned to each mutual association and stock company as its ratable share of the cost of administration of the Motor Vehicle Security-Responsibility Law during the preceding fiscal year, is payable to the Director of Division of Taxation. (N.J.S.A. 39:6—59.) |

# LOCAL PROPERTY TAX CALENDAR

CODE: A-Assessor; C-Collector; FO-Finance Officer; C.B.T.-County Board of Taxation

## JANUARY

| DATES | CODE | |
|---|---|---|
| Jan. 1 | A & C | Appeals from Added Assessments shall be heard by the C.B.T. not later than Jan. 1. (N.J.S.A. 54:4-63.11) |
| Jan. 1 | A & C | Appeals from Assessors Omitted Assessments for current year shall be heard by the C.B.T. not later than Jan. 1. (N.J.S.A. 54:4-63.39) |
| Jan. 1 | C | Real property taxes become a lien. Accrue to Tax Title Lien Ledger. (N.J.S.A. 54:5-6) |
| Jan. 1 | C | Forward to recipients of prior year $160 Property Tax Deductions post-tax year statement form. (N.J.S.A. 54:4-8 et seq.) |
| Jan. 1 | FO | Transfers of prior year's appropriation permitted during first three months of this year. (N.J.S.A. 40A:4-59) |
| Jan. 1 | FO | Governing body to designate depository(ies). Resolution for facsimile signatures. (N.J.S.A. 40A:5-14) |
| Jan. 1 | FO | Ascertain bond of municipal collector, custodian of school moneys and tax searcher. (N.J.S.A. 54:4-12.4; 18A:17-32; 40A:5-34 et seq.) |
| Jan. 1 | FO | Ascertain passage of resolution designating tax search officer. |
| Jan. 1 | FO | N.J. Health Benefit Fund Administrative expense payable. |
| Jan. 7 (About) | FO | Receipt of Federal Revenue Sharing quarterly payment. |
| Jan.10 (Before) | A | Assessor to be notified of material depreciation of structure occurring after Oct. 1 and before Jan. 1 (N.J.S.A. 54:4-35.1) |
| Jan. 10 | A | File with County Board of Taxation copy of "Initial Statement" and "Further Statement." (N.J.S.A. 54:4-4.4) |
| Jan. 10 | A | Assessment Lists and Duplicates filed with County Board of Taxation. (N.J.S.A. 54:4-35) |
| Jan. 10 | A | Form SR-3A (two copies) to be filed at County Board of Taxation. (N.J.S.A. 54:4-26) |
| Jan. 10 (On or Before) | A | File with County Board of Taxation a statement of the estimated total amount of approved tax deductions allowable against taxes, i.e., Veteran & $160 Property Tax Deduction. (N.J.S.A. 54:4-36.1) |
| Jan. 10 (By) | | Assessors to forward duplicate copies of Farmland Applications to L.P. & P.U.B. |

| | | |
|---|---|---|
| Jan. 10<br>(After) | C | County Board of Taxation may permit tax collector to have custody of tax duplicate. |
| Jan. 15 | FO | Report of Qualified Housing Projects to County Board of Taxation. (N.J.S.A. 55:14J-1) |
| Jan. 25 | A, CBT | C.B.T. shall mail copy of equalization table to assessor and post copy at the court house. (N.J.S.A. 54:3-17) |
| Jan. 31<br>(Before) | FO | Chief Financial Officer ascertains temporary appropriations budget. (N.J.S.A. 40A:4-19) |
| Jan. 31<br>(By) | FO | Annual Debt Statement due by Chief Financial Officer. |
| Jan. 31<br>(By) | FO | Municipal Aid certificate of expenditure, re: State Aid filed with N.J. Department of Transportation. |

NOTE: Complaints (Appeals) from judgments rendered by C.B.T. on Added and Omitted Assessment appeals must be filed with the Tax Court within 45 days of the service of such judgment. (N.J.S.A. 54:2-39)

## FEBRUARY

| DATES | CODE | |
|---|---|---|
| Feb. 1<br>(On or Before) | A & C | On or before February 1, all recipients of a $160 Property Tax Deduction for the pre tax year must file a statement with the municipal tax collector showing their income for the pre tax year and their anticipated income for the present year (N.J.S.A. 54:4-8.44a As amended) |
| Feb. 1 | CBT | The C.B.T. meets on Feb. 1 of the tax year to hold hearings on the County Equalization Table. Hearings must be concluded before March 10. (N.J.S.A. 54:318) |
| Feb. 1 | C | First installment of taxes due. (N.J.S.A. 54:4-66) |
| Feb. 10 | A & C | Notice of Disallowance of (1980) $160 Property Tax Deduction to be sent when Post-Tax Year Statement either is not filed or reveals income in excess of $5,000. |
| Feb. 10<br>(On or Before) | FO | Annual Financial Statement to be filed by Chief Financial Officer. If failure to file within 5 days, subject to penalty of $5.00 per day. |
| Feb. 10<br>(By) | FO | Introduction and approval of the Municipality's Annual Budget. (N.J.S.A. 54:4-74) |
| Feb. 15 | FO | First Installment of County Taxes due. (N.J.S.A. 54:4-63.10) |
| Feb. 15 | C & FO | County taxes on added and omitted assessments payable by municipality. (N.J.S.A. 54:4-63.22) |

## MARCH

| DATES | CODE | |
|---|---|---|
| March 1 | C | File tax collector's Annual Statement of Receipts. (N.J.S.A. 54:4-91) |

| | | |
|---|---|---|
| March 1<br>(On or Before) | C | Disallowed $160 Property Tax Deduction recipients required to repay deduction previously granted. (N.J.S.A. 54:4-8.44a) |
| March 1 | C | Disallowed $160 Property Tax Deduction claims, if unpaid, become real property lien. (N.J.S.A. 54:4-8.44a) |
| March 1 | C | Annual Post-Tax Year Statement to be filed with municipal tax collector where $160 Property Tax Deduction recipient was physically incapacitated and unable to file on or before February 1. (N.J.S.A. 54:4-8.44a As amended) |
| March 1<br>(On or Before) | FO | File schedule of work, Form SA-17; Bureau of Local State Aid Programs. C. 73, P.L. 1972. (N.J.S.A. 27:15-1) |
| March 1 | FO | First installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6) |
| March 1<br>(On or Before) | | File application for State Library Aid by Chief Financial Officer. (N.J.S.A. 18A:74-1 et seq.) |
| March 10 | CBT | C.B.T. must complete hearings on equalization of assessments among taxing districts. (N.J.S.A. 54:3-18) |
| March 10 | CBT | Following confirmation of the county equalization table, copies must be sent by the County Boards of Taxation to each taxing district in the county, to the Director of the Division of Taxation and the Tax Court. (N.J.S.A. 54:3-19) |
| March 20<br>(By) | FO | Public hearing: adoption of Annual Municipal Budget. (N.J.S.A. 40A:4-10) |
| March 31<br>(On or Before) | C | Collector to identify delinquent taxpayers, re: Homestead Tax Rebate. (N.J.S.A. 54:4-3.80) |

NOTE: Complaints from a county equalization table must be filed with the Tax Court within 45 days of promulgation. (N.J.S.A. 54:2-37).

## APRIL

| DATES | CODE | |
|---|---|---|
| Apr. 1<br>(By) | A, FO, CBT | Municipal and county budgets to be certified to County Board of Taxation. (N.J.S.A. 54:4-41; 42) |
| Apr. 1<br>(On or Before) | A, C, CBT | County Boards of Taxation to establish by resolution the percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27) |
| Apr. 7<br>(On or Before) | FO | Receipt of Federal Revenue Sharing quarterly payment. |
| Apr. 10<br>(On or Before) | CBT | County Boards of Taxation to mail copy of resolution establishing percentage level of taxable value of real property. (N.J.S.A. 54:4-2.27) |

| | | |
|---|---|---|
| Apr. 15 | CBT | Form SR-3A to be filed by County Board of Taxation with Local Property and Public Utility Branch. |
| Apr. 18 | FO | School district to certify to County Board of Taxation amount appropriated for school purposes. (N.J.S.A. 54:4-45) |
| Apr. 30 (By) | FO | Receipt by municipality of State Road Aid payment. |

## MAY

| DATES | CODE | |
|---|---|---|
| May 1 | C | Second installment of taxes due. (N.J.S.A. 54:4-66) |
| May 1 (On or Before) | C | File tax collector's statement of uncollectible taxes to governing body. (N.J.S.A. 54:4-91.1) |
| May 1 | FO | Second installment Business Personal Property taxes due to Municipality. (N.J.S.A. 54:11D-6) |
| May 1 | FO | In lieu installment paid to municipalities for State owned property qualified under N.J.S.A. 54:4-2.2a. (N.J.S.A. 54:4-2.21) |
| May 3 (On or Before) | CBT | Table of Aggregates to be completed by County Board of Taxation. (N.J.S.A. 54:4-52) |
| May 3 (On or Before) | CBT | County Boards of Taxation to certify general tax rates. (N.J.S.A. 54:4-52) |
| May 13 (On or Before) | C, CBT | Completed tax duplicate to be delivered to tax collector by County Board of Taxation. Proceed with billing. (N.J.S.A. 54:4-55) |
| May 15 | FO | Second installment of County taxes due. (N.J.S.A. 54:4-74) |

## JUNE

| DATES | CODE | |
|---|---|---|
| June 1 (On or Before) | A & C | Assessor or Collector must notify all claimants of $160 Property Tax Deductions which have been disallowed for the tax year that the deduction has not been granted. (N.J.S.A. 54:4-8.40 et seq.) |
| June 1 (By) | FO | All municipal audits must be completed and filed within 5 months after the close of the calendar year. (N.J.S.A. 40A:5-4) |
| June 1 | FO | Franchise and Gross Receipts Taxes due municipality, first payment (25%). (N.J.S.A. 54:30A-62) |
| June 5 (On or Before) | C | Certification of $160 Property Tax Deductions (Form PD-65.10) and Certification of Veterans Deductions (Form VE-WVE-1) must be completed and forwarded by tax collector to C.B.T. |
| 2nd Mon. in June | A | Local assessors, if required by Director, Division of Taxation, shall report to the Director the description and valuation of railroad property not used for railroad purposes. (N.J.S.A. 54:29A-16) |

| | | |
|---|---|---|
| June 14<br>(On or Before) | C | Final tax bills to be mailed. When billed annually, include preliminary taxes of following year. (N.J.S.A. 54:4-64) |
| June 14<br>(On or Before) | C | Certification of completed mailing of final tax bills to C.B.T. |
| June 15<br>(On or Before) | CBT | Annually, C.B.T. certify to Director, Division of Taxation, a summary as to number and dollar amount of total $160 Property Tax Deductions and Veterans Deductions allowed by each district. (N.J.S.A. 54:4-8.52) |
| June 20<br>(On or Before) | FO | Bank Corporation Business Tax to municipality. C. 170, P.L. 1975. (N.J.S.A. 54:10A-33) |
| June 30<br>(On or Before) | C | Option of governing body to cancel uncollectible taxes and release tax collector within 60 days of filing by the tax collector. (N.J.S.A. 54:4-91.2) |
| June 30 | FO | School levy payments to be verified at end of school fiscal period between paying muncipality and recipient school district treasurers. Payment verifications to be made by municipal treasurer or other authorized paying officer. |
| June 30<br>(By) | FO | Certification of debits and credits by Commissioner of Education, re: veterans' liability and administrative expenses. (C. 85, P.L. 1954; C. 37, P.L. 1955; C. 55, P.L. 1966) |

## JULY

| DATES | CODE | |
|---|---|---|
| July 1<br>(On or Before) | A | On or before July 1, the assessors shall mail to each taxpayer whose land has been assessed for the tax year under the provisions of the "Farmland Assessment Act of 1964" a copy of the form prescribed to claim a continuance of valuation under the act for the tax year 1982 together with a notice that the completed form is required to be filed with the assessor on or before August 1. (N.J.S.A. 54:4-23.15a) |
| July 1<br>(On or Before) | C | Notification to owners of property tax reduction under Tenants' Property Tax Rebate Program. (N.J.S.A. 54:4-6.3 et seq.) |
| July 1<br>(after) | C | Commence sale of property for prior year's delinquent taxes or other municipal liens. (Adhere to latest directive on homestead rebates.) (N.J.S.A. 54:5-19) |
| July 1 | FO | Municipality's semi-annual payment: Consolidated Police and Firemen's Pension Fund. Interest payable at 6% per annum if payment is not made by July 31. |
| July 1 | FO | Municipality's annual payment: Public Employees' Retirement System. |

| | | |
|---|---|---|
| July 5 | FO | Municipal Purposes Tax Assistance Fund payment, first payment (50%). (N.J.S.A. 54:1-46 et seq.) |
| July 7<br>(On or About) | FO | Receipt of Federal Revenue Sharing quarterly payment. |
| July 15<br>(On or Before) | A & C | Homestead Tax Rebate checks to be mailed to all qualified property owners. (N.J.S.A. 54:4-3.92d) |

## AUGUST

| DATES | CODE | |
|---|---|---|
| Aug. 1<br>(On or Before) | A | All owners of farmland who would claim to have their land assessed under the Farmland Assessment Act must file an application with the tax assessor. (N.J.S.A. 54:4-23.6 as amended 54:4-23.13, 54:4-23.13a) |
| Aug. 1 | C | Third installment of taxes due. (N.J.S.A. 54:4-66) |
| Aug. 1<br>(On or Before) | C, FO | Annual Custodian of School Moneys report. (N.J.S.A. 18A:17-36) |
| Aug. 1 | FO | Third installment Business Personal Property taxes to municipality. (N.J.S.A 54:11D-6) |
| Aug. 3 | A | All SR-1A forms showing information on sales transactions to be used in compiling the 1980 Table of Equalized Valuations for State School Aid must be received by the Local Property & Public Utility Branch on or before August 3. |
| Aug. 15<br>(On or Before) | A & C<br>& CBT | Taxpayers and taxing district may appeal assessed valuations to the County Board of Taxation. (Where assessed valuation of property subject to appeal exceeds $750,000.00, appeal may be made directly to Tax Court.) (N.J.S.A. 54:3-21) |
| Aug. 15 | FO | Third installment of County taxes due. (N.J.S.A. 54:4-74) |

**NOTE: Complaints (Appeals) from judgments rendered by C.B.T. must be filed with the Tax Court within 45 days of the service of such judgment. (N.J.S.A. 54:2-39)**

## SEPTEMBER

| DATES | CODE | |
|---|---|---|
| Sept. 1<br>(On or Before) | A | Tangible Business Personal Property returns of telephone, telegraph, and messenger systems companies filed: On or before September 1, with respect to the post tax year and thereafter, owners of tangible personal property used in business of telephone, telegraph, and messenger systems are required to file returns with the assessor for the taxing district in which the said property is located. (N.J.S.A. 54:4-2.48) |
| Sept. 1<br>(By) | FO | All school audits shall be completed and filed not later than three months after the end of the school fiscal year. |

| | | |
|---|---|---|
| Sept. 1 | FO | Franchise and Gross Receipts Taxes due municipality, second payment (40%). (N.J.S.A. 54:30A-62) |
| Sept. 15<br>(On or Before) | A | Statement of the taxable value of State owned real property filed with the Director of the Division of Taxation. (N.J.S.A. 54:4-2.2c) |
| Sept. 30<br>(After) | FO | Receipt of payment for Non-Public Elementary and Secondary Education Auxiliary Services. |

## OCTOBER

| DATES | CODE | |
|---|---|---|
| Oct. 1 | A | All real property which is located in the taxing district is valued for tax purposes as of October 1 of the pretax year. (N.J.S.A 54:4-23, 54:4-35) |
| Oct. 1 | A & C | All required conditions for a veteran's $50 tax deduction must exist as of October 1 of the pretax year. (N.J.S.A. 54:4-8.15 et seq.) |
| Oct. 1 | A & C | Required conditions for $160 property tax deduction must exist as of Oct. 1 of pretax year. (65 yrs. of age for senior citizen; 55 yrs. for surviving spouse, or occurrence of disability, by Dec. 31 of the pretax year.) (N.J.S.A. 54:4-8.44 et seq.) |
| Oct. 1<br>(On or Before) | A | Initial application (Form F.S. #1) for a blast or radiation fallout shelter tax exemption must be filed with assessor. (N.J.S.A. 54:4-3.50) |
| Oct. 1<br>(On or Before) | A | The State Farmland Advisory Committee publishes recommended agricultural land values for use with the Farmland Assessment Act. (N.J.S.A. 54:4-23.20) |
| Oct. 1<br>(On or Before) | A | The Director of the Division of Taxation promulgates the Table of Equalized Valuations for State School Aid. (N.J.S.A. 54:1-35.1 et seq.) |
| Oct. 1 | A & C | Added Assessment List and Duplicate must be filed with C.B.T. (N.J.S.A. 54:4-63.5) |
| Oct. 1 | A & C | Omitted Assessment List and Duplicate must be filed with C.B.T. (N.J.S.A. 54:4-63.17) |
| Oct. 1<br>(On or Before) | A | Initial application for water supply and sewerage disposal facilities exemption must be filed with assessor. (N.J.S.A. 54:4-3.61) |
| Oct. 1 | A | Exempt real property sold to non-exempt owner or any real property improved after Oct. 1 and before Jan. 1 may be valued and assessed as of first day of month following completion or sale of said property. (N.J.S.A. 54:4-63.3, 54:4-63.28) |
| Oct. 1 | A | In areas declared blighted, assessors must deduct amount of certain improvement exemptions granted during tax year. (N.J.S.A. 54:4-3.72, 54:4-3.96) |

**Taxing districts may appeal to the Tax Court to review Table Equalized Valuations within 45 days following promulgation of Table.**

| | | |
|---|---|---|
| Oct. 1 | A | All required conditions for a Homestead Tax Rebate must exist as of Oct. 1 of pretax year; all required conditions for $50 additional rebate must exist as of Dec. 31 of pretax year. (N.J.S.A. 54:4-3.80 et seq.) |
| Oct. 1 | FO | Municipal Purposes Tax Assistance Fund payment, second and final payment (50%). (N.J.S.A. 54:1-46 et seq.) |
| Oct. 7<br>(On or About) | FO | Receipt of Federal Revenue Sharing quarterly payment. |
| Oct. 10<br>(On or About) | C | Added and omitted assessment tax duplicate to be delivered by C.B.T. to collectors. Proceed with billing. (N.J.S.A. 54:4-63.5, 54:4-63.17) |
| Oct. 25<br>(Before) | C | Added and omitted assessment bills to be mailed. (N.J.S.A. 54:4-63.7; 63.19) |

## NOVEMBER

| DATES | CODE | |
|---|---|---|
| Nov. 1 | A | Not later than Nov. 1 of the pretax year, all new applicants for property tax exemption must file an Initial Statement with the assessor. If an exemption has been granted for past years, the applicant must file a Further Statement by November 1 of every third year. (N.J.S.A. 54:4-4.4) |
| Nov. 1 | A | Assessor to send Notice of Disallowance to applicants requesting valuation under the Farmland Assessment Act where such claim has been disallowed. (N.J.S.A. 54:4-23.1 et seq. As amended) |
| Nov. 1 | C | Fourth installment of taxes due. (N.J.S.A. 54:4-66) |
| Nov. 1 | C | Omitted assessment taxes payable. (N.J.S.A. 54:4-63.20) |
| Nov. 1 | C | Added assessment taxes payable. (N.J.S.A. 54:4-63.8) |
| Nov. 1 | FO | Receipt of State payments for Veterans and $160 Property Tax Deductions. (N.J.S.A. 54A:10-1) |
| Nov. 1 | FO | In lieu installment paid to municipalitites for State owned property qualified under N.J.S.A. 54:4-2.2a. (N.J.S.A. 54:4-2.21) |
| Nov. 1<br>(After) | FO | Appropriation transfers during the last two months of fiscal year. (N.J.S.A. 40A:4-58) |
| Nov. 1 | FO | Fourth and final installment Business Personal Property taxes to municipality. (N.J.S.A. 54:11D-6) |
| Nov. 15 | A, C, CBT | Hearings must be completed and all appeals by taxpayers and taxing districts must be determined by the C.B.T. on or before Nov. 15 of the tax year. (N.J.S.A. 54:3-26) |

| | | |
|---|---|---|
| Nov. 15<br>(On or Before) | A, C, CBT | The Director, Division of Taxation shall notify the County Boards of Taxation and the taxing district affected of any change, addition or revision to the statement of State owned property values filed by the assessor in September. (N.J.S.A. 54:4-2.2d) |
| Nov. 15 | FO | Fourth installment of County taxes due. (N.J.S.A. 54:4-74) |

## DECEMBER

| DATES | CODE | |
|---|---|---|
| Dec. 1<br>(On or Before) | A | Applicants for 1982 Homestead Tax Rebate must file form HR-1. (N.J.S.A. 54:4-3.80 et seq.) |
| Dec. 1<br>(On or before | A & C | Appeals from Added Assessments to be filed with C.B.T. (N.J.S.A. 54:4-63.11) |
| Dec. 1<br>(On or Before) | A & C | Appeals from assessors Omitted Assessments for current year to be filed with C.B.T. (N.J.S.A. 54:4-63.39) |
| Dec. 1<br>(By) | C | Tax bill for preliminary first half (following year) to be mailed by tax collectors where two billings annually. (N.J.S.A. 54:4-64) |
| Dec. 1 | FO | Franchise and Gross Receipts Taxes due municipality, third and final payment (35%). (N.J.S.A. 54:30A-62) |
| Dec. 10<br>(On or Before) | FO | State aid pursuant to Railroad Tax Law payable to municipality. (N.J.S.A. 54:29A-24.4) |
| Dec. 31<br>(On or Before) | FO | Delivery of statement concerning railroad tax payable in following year. (N.J.S.A. 54:29A-24.5) |
| Dec. 31<br>(On or Before) | A | Legal advertisement—where and when tax list may be inspected. (N.J.S.A. 54:4-38) |
| Dec. 31<br>(On or Before) | A & C | Applications or Veterans Deduction and $160 Property Tax Deduction for 1982 must be filed with assessor, thereafter with collector. (N.J.S.A. 54:4-8.43, 54:4-8.13) |
| Dec. 31<br>(On or Before) | C | Applications for Veterans Deduction and $160 Property Tax Deduction for current year (1981) must be filed with collector. (N.J.S.A. 54:4-8.44, 54:4-8.13) |
| Dec. 31 | C | Last day for holding tax sale of prior year's delinquent taxes or other municipal liens. (N.J.S.A. 54:5-19) |
| Dec. 31 | FO | All revenues to treasurer by officials handling moneys. |
| Dec. 31 | FO | Distribution of 10% net sales tax revenue to municipalities. (N.J.S.A. 54:32B-34) |
| Dec. 31 | FO | Receipt of replacement tax for bus receipts by State. (C. 211, P.L. 1972) (N.J.S.A. 48:4-14.2) |

# APPENDIX II

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# TABLE 41
# NEW JERSEY EFFECTIVE PROPERTY TAX RATES BY MUNICIPALITY 1980-1982

| County and District | 1982 | | Effective Tax Rates | | | Total Property Tax Percent Change 1981 to 1982 |
|---|---|---|---|---|---|---|
| | Actual Tax Rates | County Equalization Ratio | 1982 | 1981 | 1980 | |
| ATLANTIC COUNTY | | | | | | |
| Absecon City | $1.61 | 115.84 | $1.84 | $2.21 | $2.45 | 3.6 |
| Atlantic City | 4.50 | 47.76 | 2.13 | 3.09 | 2.75 | 12.7 |
| Brigantine City | 2.27 | 57.43 | 1.31 | 1.59 | 1.60 | 4.2 |
| Buena Bor. | 4.32 | 51.76 | 2.21 | 2.39 | 2.30 | 25.7 |
| Buena Vista Twp. | 3.84 | 53.63 | 2.03 | 1.95 | 1.99 | 12.3 |
| Corbin City | 3.54 | 52.05 | 1.83 | 2.45 | 2.15 | 20.1 |
| Egg Harbor City | 3.62 | 78.83 | 2.78 | 2.73 | 2.94 | 15.5 |
| Egg Harbor Twp. | 2.54 | 63.90 | 1.61 | 1.84 | 2.06 | 9.5 |
| Estell Manor City | 3.38 | 61.68 | 2.07 | 2.23 | 2.29 | 4.4 |
| Folsom Bor. | 5.08 | 40.48 | 2.05 | 2.14 | 2.05 | 10.2 |
| Galloway Twp. | 4.73 | 44.74 | 2.10 | 1.94 | 2.22 | 40.8 |
| Hamilton Twp. | 3.30 | 62.61 | 2.03 | 1.96 | 1.98 | 15.2 |
| Hammonton Town | 5.84 | 38.99 | 2.24 | 2.55 | 2.62 | 2.6 |
| Linwood City | 2.17 | 108.28 | 2.33 | 2.37 | 2.61 | 19.0 |
| Longport Bor. | 1.12 | 87.67 | .98 | 1.17 | 1.29 | 1.0 |
| Margate City | 2.93 | 47.21 | 1.38 | 1.55 | 1.82 | 12.1 |
| Mullica Twp. | 4.06 | 56.31 | 2.27 | 2.56 | 2.50 | 95.5 |
| Northfield City | 3.57 | 68.38 | 2.41 | 2.62 | 3.04 | 8.2 |
| Pleasantville City | 3.03 | 104.13 | 3.10 | 3.82 | 3.12 | 6.4 |
| Port Republic City | 6.98 | 27.22 | 1.90 | 1.66 | 1.97 | 29.8 |
| Somers Point City | 3.15 | 72.49 | 2.27 | 2.36 | 2.64 | 14.6 |
| Ventnor City | 2.01 | 76.87 | 1.53 | 1.70 | 2.27 | 9.0 |
| Weymouth Twp. | 4.04 | 43.89 | 1.77 | 2.24 | 1.92 | — |
| BERGEN COUNTY | | | | | | |
| Allendale Bor. | $3.33 | 76.17 | $2.53 | $2.65 | $2.75 | 10.8 |
| Alpine Bor. | 2.85 | 45.08 | 1.28 | 1.42 | 1.68 | 8.0 |
| Bergenfield Bor. | 4.43 | 67.83 | 2.97 | 2.97 | 3.12 | 10.4 |
| Bogota Bor. | 3.83 | 72.07 | 2.62 | 2.67 | 2.74 | 8.6 |
| Carlstadt Bor. | 1.50 | 92.22 | 1.32 | 1.31 | 1.26 | 10.5 |
| Cliffside Park Bor. | 3.53 | 58.82 | 2.06 | 2.03 | 2.09 | 18.8 |
| Closter Bor. | 2.53 | 105.88 | 2.64 | 2.78 | 2.97 | 7.7 |
| Cresskill Bor. | 4.31 | 58.25 | 2.49 | 2.65 | 2.72 | 8.8 |
| Demarest Bor. | 3.03 | 87.69 | 2.65 | 2.83 | 3.06 | 5.1 |
| Dumont Bor. | 3.75 | 76.53 | [illegible] | 2.94 | 3.05 | 6.1 |
| East Rutherford Bor. | 1.96 | 90.59 | 1.[illegible] | 1.52 | 1.83 | 5.5 |
| Edgewater Bor. | 4.04 | 70.07 | 2.[illegible] | 1.86 | 1.30 | 31.9 |
| Elmwood Park Bor. | 2.54 | 74.38 | 1.82 | 1.82 | 2.07 | 8.6 |
| Emerson Bor. | 3.42 | 72.12 | 2.44 | 2.63 | 2.79 | 6.5 |
| Englewood City | 4.53 | 83.43 | 3.68 | 3.64 | 3.56 | 10.9 |
| Englewood Cliffs Bor. | 2.11 | 65.06 | 1.32 | 1.35 | 1.40 | 8.7 |
| Fair Lawn Bor. | 2.90 | 79.13 | 2.23 | 2.17 | 2.24 | 12.8 |
| Fairview Bor. | 3.01 | 84.03 | 2.43 | 2.33 | 2.34 | 11.8 |
| Fort Lee Bor. | 2.19 | 96.99 | 2.11 | 2.07 | 2.17 | 11.6 |
| Franklin Lakes Bor. | 2.01 | 88.97 | 1.78 | 1.80 | 1.83 | 14.1 |
| Garfield City | 2.38 | 90.86 | 2.07 | 2.07 | 2.07 | 7.0 |
| Glen Rock Bor. | 3.88 | 69.01 | 2.66 | 2.72 | 2.86 | 7.3 |
| Hackensack City | 4.10 | 73.29 | 2.89 | 3.06 | 3.08 | 10.8 |
| Harrington Park Bor. | 3.93 | 66.28 | 2.60 | 2.72 | 2.77 | 9.5 |
| BERGEN COUNTY (continued) | | | | | | |
| Hasbrouck Heights Bor. | 2.76 | 80.86 | 2.21 | 2.19 | 2.22 | 12.3 |
| Haworth Bor. | 4.28 | 56.63 | 2.42 | 2.57 | 2.76 | 4.7 |
| Hillsdale Bor. | 4.41 | 63.19 | 2.79 | 2.86 | 2.99 | 6.8 |
| Hohokus Bor. | 3.04 | 64.41 | 1.96 | 2.00 | 2.06 | 9.8 |
| Leonia Bor. | 4.32 | 70.98 | 3.04 | 3.18 | 3.30 | 8.8 |
| Little Ferry Bor. | 2.87 | 83.37 | 2.36 | 2.40 | 2.24 | 9.6 |
| Lodi Bor. | 3.14 | 96.02 | 2.93 | 2.73 | 2.84 | 16.0 |
| Lyndhurst Twp. | 2.05 | 92.34 | 1.83 | 1.76 | 1.71 | 13.6 |
| Mahwah Twp. | 3.03 | 62.43 | 1.84 | 1.85 | 1.85 | 8.7 |
| Maywood Bor. | 3.14 | 72.47 | 2.23 | 2.42 | 2.39 | 7.1 |
| Midland Park Bor. | 3.28 | 76.97 | 2.47 | 2.56 | 2.71 | 4.4 |
| Montvale Bor. | 2.84 | 71.08 | 1.99 | 2.07 | 2.13 | 11.6 |
| Moonachie Bor. | 1.48 | 89.45 | 1.25 | 1.21 | 1.26 | 9.4 |
| New Milford Bor. | 3.54 | 75.31 | 2.65 | 2.72 | 2.75 | 7.3 |
| North Arlington Bor. | 2.84 | 83.04 | 2.31 | 2.30 | 2.27 | 7.3 |
| Northvale Bor. | 3.45 | 74.77 | 2.48 | 2.51 | 2.56 | 5.7 |
| Norwood Bor. | 3.62 | 67.04 | 2.40 | 2.53 | 2.64 | 9.4 |
| Oakland Bor. | 4.68 | 61.90 | 2.87 | 2.85 | 2.96 | 13.4 |
| Old Tappan Bor. | 3.48 | 66.42 | 2.30 | 2.47 | 2.39 | 6.5 |
| Oradell Bor. | 3.97 | 53.22 | 2.11 | 2.12 | 2.29 | 12.8 |
| Palisades Park Bor. | 2.22 | 107.20 | 2.33 | 2.50 | 2.44 | 5.2 |
| Paramus Bor. | 2.77 | 65.57 | 1.74 | 1.89 | 1.98 | 4.1 |
| Park Ridge Bor. | 3.64 | 76.35 | 2.75 | 2.86 | 2.98 | 9.3 |
| Ramsey Bor. | 3.69 | 73.40 | 2.67 | 2.55 | 2.55 | 16.7 |
| Ridgefield Bor. | .86 | 74.83 | .58 | .49 | .52 | 30.7 |
| Ridgefield Park Twp. | 4.29 | 68.33 | 2.85 | 2.86 | 3.00 | 8.4 |
| Ridgewood Village | 3.34 | 85.89 | 2.85 | 2.97 | 3.22 | 5.9 |
| River Edge Bor. | 3.36 | 74.28 | 2.49 | 2.61 | 2.73 | 6.0 |
| River Vale Twp. | 4.90 | 53.16 | 2.59 | 2.73 | 2.90 | 5.9 |
| Rochelle Park Twp. | 2.11 | 73.89 | 1.58 | 1.53 | 1.56 | 7.8 |
| Rockleigh Bor. | .76 | 94.22 | .68 | .66 | .65 | 16.3 |
| Rutherford Bor. | 3.93 | 68.77 | 2.69 | 2.72 | 2.71 | 11.1 |
| Saddle Brook Twp. | 2.42 | 80.65 | 1.87 | 1.77 | 2.01 | 13.4 |
| Saddle River Bor. | .89 | 127.38 | 1.13 | 1.15 | 1.24 | 12.0 |
| South Hackensack Twp. | 2.54 | 77.07 | 1.79 | 1.85 | 1.90 | 13.5 |
| Teaneck Twp. | 4.62 | 77.40 | 3.54 | 3.62 | 3.81 | 8.2 |
| Tenafly Bor. | 3.92 | 67.11 | 2.61 | 2.73 | 2.91 | 10.0 |
| Teterboro Bor. | .89 | 107.60 | .83 | .75 | .67 | 14.9 |
| Upper Saddle River Bor. | 2.67 | 75.14 | 1.99 | 2.10 | 2.20 | 5.2 |
| Waldwick Bor. | 4.32 | 65.98 | 2.83 | 2.96 | 3.05 | 4.8 |
| Wallington Bor. | 2.73 | 66.81 | 1.78 | 1.77 | 1.86 | 9.0 |
| Washington Twp. | 3.39 | 75.97 | 2.57 | 2.74 | 2.87 | 4.3 |
| Westwood Bor. | 3.18 | 76.20 | 2.37 | 2.61 | 2.65 | 2.6 |
| Woodcliff Lake Bor. | 4.07 | 61.30 | 2.49 | 2.70 | 2.89 | 6.7 |
| Wood-Ridge Bor. | 2.49 | 73.75 | 1.71 | 1.62 | 1.66 | 21.9 |
| Wyckoff Twp. | 2.85 | 76.11 | 2.16 | 2.23 | 2.22 | 7.4 |
| BURLINGTON COUNTY | | | | | | |
| Bass River Twp. | $3.524 | 66.17 | $2.31 | $2.36 | $2.51 | 13.3 |
| Beverly City | 2.660 | 107.82 | 2.80 | 2.71 | 2.46 | 16.5 |
| Bordentown City | 3.177 | 89.87 | 2.75 | 2.88 | 2.94 | -0.2 |
| Bordentown Twp. | 3.586 | 79.40 | 2.79 | 2.81 | 2.73 | 8.8 |
| Burlington City | 1.269 | 89.81 | 1.07 | 1.03 | 1.07 | 14.7 |
| Burlington Twp. | 3.230 | 69.67 | 2.13 | 2.20 | 2.27 | 2.1 |
| Chesterfield Twp. | 3.420 | 69.57 | 2.34 | 2.44 | 2.46 | 1.3 |
| Cinnaminson Twp. | 2.289 | 106.00 | 2.34 | 2.54 | 2.51 | -0.2 |
| Delanco Twp. | 3.336 | 87.06 | 2.72 | 2.70 | 2.73 | 14.5 |
| Delran Twp. | 2.600 | 98.14 | 2.48 | 2.30 | 2.42 | 6.5 |

| County and District | 1982 |  | Effective Tax Rates |  |  | Total Property Tax Percent Change 1981 to 1982 |
|---|---|---|---|---|---|---|
|  | Actual Tax Rates | County Equalization Ratio | 1982 | 1981 | 1980 |  |
| BURLINGTON COUNTY (continued) |  |  |  |  |  |  |
| Eastampton Twp. | 3.891 | 76.12 | 2.94 | 3.03 | 3.15 | 10.4 |
| Edgewater Park Twp. | 3.397 | 77.34 | 2.56 | 2.42 | 2.56 | 11.6 |
| Evesham Twp. | 2.452 | 96.17 | 2.34 | 2.43 | 2.43 | 11.4 |
| Fieldsboro Bor. | 3.639 | 78.13 | 2.34 | 2.38 | 2.25 | -0.8 |
| Florence Twp. | 3.094 | 85.02 | 2.39 | 2.29 | 2.32 | 11.7 |
| Hainesport Twp. | 3.375 | 77.59 | 2.56 | 2.66 | 2.74 | 5.8 |
| Lumberton Twp. | 2.635 | 83.16 | 2.28 | 2.33 | 2.26 | 14.2 |
| Mansfield Twp. | 2.254 | 94.78 | 2.10 | 2.31 | 2.18 | -3.3 |
| Maple Shade Twp. | 5.055 | 44.91 | 2.24 | 2.20 | 2.40 | 12.1 |
| Medford Twp. | 3.355 | 71.73 | 2.40 | 2.46 | 2.46 | 9.4 |
| Medford Lakes Bor. | 2.210 | 117.00 | 2.58 | 2.64 | 2.75 | 6.4 |
| Moorestown Twp. | 4.935 | 50.25 | 2.44 | 2.53 | 2.63 | 11.3 |
| Mount Holly Twp. | 3.824 | 79.73 | 2.98 | 3.10 | 3.08 | 3.4 |
| Mount Laurel Twp. | 3.158 | 76.29 | 2.39 | 2.39 | 2.41 | 11.2 |
| New Hanover Twp. | 2.405 | 99.43 | 2.37 | 2.38 | 2.25 | 26.9 |
| North Hanover Twp. | 1.656 | 89.56 | 1.63 | 1.63 | 1.91 | 13.0 |
| Palmyra Bor. | 4.030 | 64.60 | 2.57 | 2.62 | 2.70 | 12.6 |
| Pemberton Bor. | 3.471 | 79.10 | 2.71 | 2.52 | 2.64 | 9.1 |
| Pemberton Twp. | 2.942 | 92.11 | 2.70 | 2.61 | 2.53 | 9.0 |
| Riverside Twp. | 2.416 | 96.12 | 2.19 | 2.20 | 2.40 | 9.4 |
| Riverton Bor. | 3.378 | 81.23 | 2.73 | 2.86 | 2.53 | 9.8 |
| Shamong Twp. | 2.578 | 100.00 | 2.57 | 2.61 | 2.49 | 10.1 |
| Southampton Twp. | 1.745 | 103.00 | 1.78 | 1.97 | 1.90 | -2.2 |
| Springfield Twp. | 2.584 | 85.18 | 2.15 | 2.17 | 2.18 | 14.4 |
| Tabernacle Twp. | 2.448 | 100.00 | 2.44 | 2.55 | 2.47 | 12.2 |
| Washington Twp. | 4.489 | 49.13 | 2.15 | 2.12 | 1.79 | 5.1 |
| Westampton Twp. | 2.753 | 102.00 | 2.75 | 2.70 | 2.79 | 11.9 |
| Willingboro Twp. | 2.908 | 114.00 | 3.29 | 3.43 | 3.49 | 3.5 |
| Woodland Twp. | 3.647 | 61.95 | 2.26 | 1.96 | 1.67 | 14.9 |
| Wrightstown Bor. | 2.863 | 93.94 | 2.62 | 2.70 | 2.76 | -0.9 |
| CAMDEN COUNTY |  |  |  |  |  |  |
| Audubon Bor. | $5.306 | 63.58 | $3.30 | $3.46 | $3.61 | 7.1 |
| Audubon Park Bor. | 5.322 | 100.00 | 5.07 | 4.36 | 3.87 | 15.6 |
| Barrington Bor. | 6.041 | 60.25 | 3.46 | 3.44 | 3.35 | 8.7 |
| Bellmawr Bor. | 4.103 | 81.77 | 3.31 | 3.43 | 3.35 | 9.6 |
| Berlin Bor. | 3.833 | 77.94 | 2.97 | 2.91 | 2.86 | 12.6 |
| Berlin Twp. | 4.400 | 70.81 | 3.11 | 3.27 | 2.98 | 6.3 |
| Brooklawn Bor. | 3.494 | 84.47 | 2.88 | 2.99 | 2.76 | 7.6 |
| Camden City | 12.404 | 51.27 | 6.14 | 6.31 | 4.34 | -2.4 |
| Cherry Hill Twp. | 4.940 | 68.41 | 3.33 | 3.30 | 3.30 | 17.0 |
| Chesilhurst Bor. | 3.916 | 85.52 | 3.33 | 3.36 | 3.10 | 13.9 |
| Clementon Bor. | 4.430 | 82.04 | 3.60 | 3.68 | 3.44 | 5.1 |
| Collingswood Bor. | 6.526 | 49.52 | 3.23 | 3.27 | 3.34 | 6.5 |
| Gibbsboro Bor. | 4.241 | 75.50 | 3.09 | 3.10 | 3.13 | 7.9 |
| Gloucester City | 3.772 | 85.54 | 3.00 | 2.98 | 2.73 | 6.2 |
| Gloucester Twp. | 4.469 | 69.84 | 3.11 | 3.20 | 3.08 | 8.6 |
| Haddon Twp. | 3.964 | 80.86 | 3.17 | 3.12 | 3.11 | 13.4 |
| Haddonfield Bor. | 7.093 | 43.33 | 3.10 | 3.33 | 3.31 | 7.6 |
| Haddon Heights Bor. | 4.879 | 66.27 | 3.22 | 3.22 | 3.19 | 12.6 |
| Hi-Nella Bor. | 8.808 | 49.15 | 4.31 | 4.30 | 3.29 | -1.0 |
| Laurel Springs Bor. | 5.918 | 51.42 | 3.32 | 3.57 | 3.50 | 4.5 |
| Lawnside Bor. | 4.609 | 73.54 | 3.32 | 3.42 | 3.21 | 3.4 |
| Lindenwold Bor. | 3.823 | 85.96 | 3.28 | 3.30 | 3.11 | 9.6 |
| Magnolia Bor. | 4.143 | 82.76 | 3.38 | 3.39 | 3.26 | 5.4 |
| Merchantville Bor. | 6.892 | 51.07 | 3.66 | 3.63 | 3.72 | 4.5 |
| Mt. Ephraim Bor. | 5.268 | 58.41 | 3.05 | 3.09 | 3.11 | 4.0 |
| Oaklyn Bor. | 4.441 | 73.47 | 3.23 | 3.37 | 3.24 | 3.2 |

| County and District | 1982 Actual Tax Rates | 1982 County Equalization Ratio | Effective Tax Rates 1982 | Effective Tax Rates 1981 | Effective Tax Rates 1980 | Total Property Tax Percent Change 1981 to 1982 |
|---|---|---|---|---|---|---|
| **CAMDEN COUNTY (continued)** | | | | | | |
| Pennsauken Twp. | 4.167 | 78.10 | 3.11 | 3.16 | 3.06 | 6.7 |
| Pine Hill Bor. | 3.705 | 89.46 | 3.31 | 3.31 | 3.25 | 13.3 |
| Pine Valley Bor. | 3.681 | 122.11 | 4.40 | 4.28 | 4.17 | 3.9 |
| Runnymede Bor. | 4.152 | 79.59 | 3.26 | 3.16 | 3.06 | 7.2 |
| Somerdale Bor. | 7.103 | 49.04 | 3.45 | 3.63 | 3.33 | 5.7 |
| Stratford Bor. | 3.796 | 79.38 | 2.98 | 2.93 | 3.01 | 13.3 |
| Tavistock Bor. | 1.954 | 102.06 | 1.77 | 1.80 | 1.97 | -0.9 |
| Voorhees Twp. | 3.655 | 76.40 | 2.76 | 2.73 | 2.86 | 12.2 |
| Waterford Twp. | 3.457 | 88.29 | 3.04 | 2.99 | 2.80 | 15.7 |
| Winslow Twp. | 3.158 | 86.72 | 2.70 | 2.79 | 2.67 | 8.6 |
| Woodlynne Bor. | 7.141 | 63.38 | 4.50 | 4.47 | 4.41 | 8.4 |
| **CAPE MAY COUNTY** | | | | | | |
| Avalon Bor. | $1.880 | 49.05 | $.92 | $1.00 | $1.15 | 14.6 |
| Cape May City | 3.603 | 61.66 | 2.17 | 2.30 | 2.68 | 13.2 |
| Cape May Point Bor. | 1.698 | 53.32 | .91 | 1.06 | 1.29 | 10.0 |
| Dennis Twp. | 3.435 | 54.03 | 1.86 | 1.97 | 1.87 | 15.1 |
| Lower Twp. | 3.116 | 68.19 | 2.11 | 2.21 | 2.06 | 10.4 |
| Middle Twp. | 3.045 | 75.45 | 2.28 | 2.31 | 2.49 | 12.0 |
| North Wildwood City | 3.122 | 56.96 | 1.76 | 1.91 | 1.97 | 5.7 |
| Ocean City | 2.449 | 53.41 | 1.30 | 1.45 | 1.61 | 13.0 |
| Sea Isle City | 2.023 | 63.31 | 1.28 | 1.27 | 1.33 | 32.8 |
| Stone Harbor Bor. | .828 | 128.24 | 1.06 | 1.10 | 1.15 | 21.0 |
| Upper Twp. | 1.055 | 55.77 | .59 | .65 | .64 | 21.0 |
| West Cape May Bor. | 3.708 | 49.74 | 1.84 | 1.99 | 2.10 | 5.3 |
| West Wildwood Bor. | 1.822 | 121.03 | 2.20 | 2.18 | 2.37 | 13.7 |
| Wildwood City | 1.859 | 136.19 | 2.44 | 2.52 | 2.44 | 10.4 |
| Wildwood Crest Bor. | 2.403 | 59.35 | 1.40 | 1.52 | 1.61 | 4.4 |
| Woodbine Bor. | 3.840 | 72.53 | 2.71 | 2.63 | 3.11 | 20.4 |
| **CUMBERLAND COUNTY** | | | | | | |
| Bridgeton City | $3.83 | 112.71 | $3.87 | $2.96 | $3.35 | 38.8 |
| Commercial Twp. | 3.08 | 89.54 | 2.68 | 2.61 | 2.95 | 22.4 |
| Deerfield Twp. | 3.66 | 67.66 | 2.44 | 2.56 | 2.55 | 7.3 |
| Downe Twp. | 3.80 | 78.99 | 2.90 | 2.97 | 3.31 | 6.9 |
| Fairfield Twp. | 4.09 | 63.22 | 2.57 | 2.77 | 2.94 | 2.2 |
| Greenwich Twp. | 2.99 | 95.10 | 2.75 | 3.06 | 3.29 | -7.3 |
| Hopewell Twp. | 2.47 | 103.26 | 2.49 | 2.52 | 2.56 | 7.7 |
| Lawrence Twp. | 5.27 | 71.61 | 3.73 | 4.08 | [illegible] | 4.2 |
| Maurice River Twp. | 2.46 | 114.19 | 2.70 | 2.86 | 3.06 | 4.2 |
| Millville City | 4.13 | 72.99 | 2.90 | 2.93 | 2.91 | 7.7 |
| Shiloh Bor. | 3.18 | 82.43 | 2.56 | 2.72 | 2.72 | 14.0 |
| Stow Creek Twp. | 2.77 | 92.67 | 2.48 | 2.54 | 2.40 | 9.6 |
| Upper Deerfield Twp. | 1.80 | 124.84 | 2.16 | 2.22 | 2.29 | 10.1 |
| Vineland City | 3.55 | 85.61 | 2.94 | 2.93 | 2.99 | 9.2 |
| **ESSEX COUNTY** | | | | | | |
| Belleville Town | $4.62 | 78.00 | $3.63 | $3.95 | $3.91 | -0.6 |
| Bloomfield Town | 7.49 | 50.78 | 3.71 | 3.76 | 3.99 | 6.2 |
| Caldwell Bor. | 5.42 | 61.69 | 3.33 | 3.52 | 3.89 | 6.1 |
| Cedar Grove Twp. | 3.44 | 69.49 | 2.35 | 2.53 | 2.77 | 3.7 |
| East Orange City | 9.96 | 82.58 | 7.78 | 7.03 | 6.70 | 10.3 |
| Essex Fells Bor. | 4.81 | 53.38 | 2.57 | 2.80 | 3.02 | 1.7 |

| County and District | 1982 Actual Tax Rates | 1982 County Equalization Ratio | Effective Tax Rates 1982 | Effective Tax Rates 1981 | Effective Tax Rates 1980 | Total Property Tax Percent Change 1981 to 1982 |
|---|---|---|---|---|---|---|
| ESSEX COUNTY (continued) | | | | | | |
| Fairfield Bor. | 3.41 | 75.03 | 2.48 | 2.65 | 2.71 | 10.1 |
| Glen Ridge Bor. | 10.12 | 40.83 | 4.14 | 4.44 | 4.75 | 6.9 |
| Irvington Town | 7.67 | 61.64 | 4.66 | 4.65 | 4.67 | 4.5 |
| Livingston Twp. | 3.96 | 67.09 | 2.64 | 2.79 | 3.00 | 3.2 |
| Maplewood Twp. | 3.75 | 104.73 | 3.86 | 4.03 | 4.21 | 7.1 |
| Millburn Twp. | 3.75 | 65.76 | 2.44 | 2.56 | 2.80 | 5.3 |
| Montclair Town | 7.65 | 53.02 | 4.04 | 4.26 | 4.60 | 6.4 |
| Newark City | 10.12 | 51.96 | 4.42 | 4.69 | 5.01 | -1.7 |
| North Caldwell Bor. | 6.63 | 44.75 | 2.96 | 3.22 | 3.44 | 3.6 |
| Nutley Town | 5.01 | 70.87 | 3.49 | 3.57 | 3.66 | 12.1 |
| Orange City | 10.78 | 55.71 | 5.58 | 5.78 | 6.20 | -0.2 |
| Roseland Bor. | 3.82 | 65.63 | 2.47 | 2.79 | 3.08 | 9.1 |
| South Orange Village | 6.56 | 64.52 | 4.23 | 4.56 | 4.82 | 4.9 |
| Verona Bor. | 7.38 | 47.45 | 3.47 | 3.52 | 3.78 | 9.0 |
| West Caldwell Bor. | 4.56 | 67.73 | 3.05 | 3.24 | 3.49 | 6.2 |
| West Orange Town | 7.74 | 48.22 | 3.69 | 3.84 | 4.28 | 3.2 |
| GLOUCESTER COUNTY | | | | | | |
| Clayton Bor. | $3.76 | 78.08 | $2.90 | $2.96 | $2.75 | 98.3 |
| Deptford Twp. | 2.38 | 107.57 | 2.52 | 2.66 | 2.69 | 6.6 |
| East Greenwich Twp. | 4.08 | 51.72 | 2.09 | 2.08 | 2.10 | 14.3 |
| Elk Twp. | 3.34 | 67.05 | 2.22 | 2.29 | 2.39 | 4.9 |
| Franklin Twp. | 3.47 | 69.01 | 2.39 | 2.46 | 2.41 | 4.6 |
| Glassboro Bor. | 3.31 | 69.82 | 2.87 | 2.87 | 3.12 | 5.8 |
| Greenwich Twp. | 4.58 | 42.08 | 1.79 | 1.77 | 1.76 | 7.7 |
| Harrison Twp. | 3.46 | 75.54 | 2.57 | 2.39 | 2.49 | 21.5 |
| Logan Twp. | 2.51 | 81.21 | 1.98 | 1.97 | 1.92 | 8.1 |
| Mantua Twp. | 3.60 | 71.48 | 2.69 | 2.59 | 2.55 | 10.8 |
| Monroe Twp. | 3.24 | 69.69 | 2.24 | 2.24 | 2.36 | 8.4 |
| National Park Bor. | 3.77 | 80.49 | 3.02 | 2.93 | 3.02 | 10.7 |
| Newfield Bor. | 2.52 | 100.32 | 2.47 | 2.70 | 2.87 | 4.2 |
| Paulsboro Bor. | 2.82 | 90.09 | 2.44 | 2.41 | 2.66 | 5.3 |
| Pitman Bor. | 2.64 | 106.92 | 2.74 | 2.72 | 2.63 | 8.5 |
| South Harrison Twp. | 3.97 | 57.74 | 2.24 | 2.22 | 2.30 | 4.6 |
| Swedesboro Bor. | 2.69 | 101.53 | 2.46 | 2.67 | 2.82 | -2.8 |
| Washington Twp. | 2.83 | 82.04 | 2.31 | 2.37 | 2.33 | 8.9 |
| Wenonah Bor. | 5.81 | 47.49 | 2.77 | 2.77 | 2.72 | 11.0 |
| West Deptford Twp. | 1.96 | 116.62 | 2.20 | 2.21 | 2.23 | 12.4 |
| Westville Bor. | 3.48 | 79.19 | 2.70 | 2.64 | 2.72 | 9.1 |
| Woodbury City | 5.49 | 52.74 | 2.89 | 3.05 | 3.02 | 6.5 |
| Woodbury Heights Bor. | 2.65 | 87.12 | 2.43 | 2.34 | 2.27 | 9.5 |
| Woolwich Twp. | 2.65 | 82.84 | 2.22 | 2.15 | 2.31 | 7.4 |
| HUDSON COUNTY | | | | | | |
| Bayonne City | $8.607 | 50.60 | $4.08 | $4.06 | $4.11 | 3.6 |
| East Newark Bor. | 5.732 | 71.59 | 3.33 | 3.35 | 3.38 | 5.5 |
| Guttenberg Town | 5.629 | 51.44 | 2.86 | 3.32 | 3.20 | 56.8 |
| Harrison Town | 5.912 | 48.53 | 2.38 | 2.39 | 2.43 | -1.9 |
| Hoboken City | 14.734 | 40.66 | 5.04 | 5.24 | 4.84 | 4.6 |
| Jersey City | 11.918 | 54.82 | 6.00 | 5.67 | 5.48 | 10.0 |
| Kearny Town | 6.853 | 41.99 | 2.66 | 3.04 | 2.94 | -2.0 |
| North Bergen Twp. | 4.689 | 83.83 | 3.82 | 4.22 | 4.60 | 0.7 |
| Secaucus Town | 3.371 | 86.40 | 2.86 | 2.75 | 2.59 | 24.2 |
| Union City | 8.799 | 76.47 | 6.47 | 6.60 | 5.72 | 5.0 |
| Weehawken Twp. | 8.865 | 69.74 | 6.97 | 5.30 | 5.06 | 47.6 |
| West New York Town | 10.027 | 57.70 | 5.52 | 5.66 | 5.63 | 10.1 |

| County and District | 1982 Actual Tax Rates | 1982 County Equalization Ratio | Effective Tax Rates 1982 | Effective Tax Rates 1981 | Effective Tax Rates 1980 | Total Property Tax Percent Change 1981 to 1982 |
|---|---|---|---|---|---|---|
| HUNTERDON COUNTY | | | | | | |
| Alexandria Twp. | $2.430 | 104.11 | $2.48 | $2.39 | $2.19 | 16.7 |
| Bethlehem Twp. | 4.310 | 56.93 | 2.43 | 2.67 | 2.59 | 0.2 |
| Bloomsbury Bor. | 3.720 | 66.22 | 2.41 | 2.30 | 2.20 | 11.4 |
| Califon Bor. | 2.550 | 108.00 | 2.70 | 2.69 | 2.70 | 5.8 |
| Clinton Town | 3.110 | 96.44 | 2.93 | 2.98 | 3.00 | 9.4 |
| Clinton Twp. | 2.100 | 109.44 | 2.26 | 2.49 | 2.45 | 9.2 |
| Delaware Twp. | 2.550 | 84.87 | 2.11 | 2.28 | 2.07 | 1.5 |
| East Amwell Twp. | 2.530 | 77.32 | 1.91 | 2.02 | 1.91 | 4.6 |
| Flemington Bor. | 3.460 | 71.58 | 2.41 | 2.52 | 2.38 | 10.7 |
| Franklin Twp. | 1.990 | 113.71 | 2.17 | 2.18 | 2.25 | 12.5 |
| Frenchtown Bor. | 3.530 | 75.25 | 2.54 | 2.66 | 2.53 | -1.2 |
| Glen Gardner Bor. | 5.140 | 59.18 | 3.00 | 2.22 | 2.80 | 47.9 |
| Hampton Bor. | 3.650 | 86.53 | 3.13 | 2.75 | 2.84 | 19.2 |
| High Bridge Bor. | 4.490 | 59.69 | 2.57 | 2.60 | 2.68 | 5.7 |
| Holland Twp. | .950 | 73.16 | .66 | .58 | .52 | 18.4 |
| Kingwood Twp. | 4.500 | 52.32 | 2.31 | 2.41 | 2.51 | -0.4 |
| Lambertville City | 3.330 | 70.39 | 2.25 | 2.25 | 2.23 | 10.8 |
| Lebanon Bor. | 4.360 | 65.64 | 2.85 | 2.74 | 2.84 | 9.1 |
| Lebanon Twp. | 1.450 | 106.50 | 1.51 | 1.61 | 1.69 | 2.4 |
| Milford Bor. | 2.450 | 88.79 | 1.84 | 1.81 | 1.68 | 6.4 |
| Raritan Twp. | 3.290 | 73.01 | 2.32 | 2.31 | 2.39 | 12.7 |
| Readington Twp. | 2.200 | 103.75 | 2.25 | 2.10 | 2.06 | 16.0 |
| Stockton Bor. | 2.170 | 109.09 | 2.33 | 2.19 | 2.22 | 8.1 |
| Tewksbury Twp. | 2.440 | 91.92 | 2.20 | 2.20 | 2.34 | 9.7 |
| Union Twp. | 1.900 | 113.31 | 2.11 | 2.12 | 2.12 | 13.0 |
| West Amwell Twp. | 3.200 | 75.10 | 2.37 | 2.25 | 2.16 | 20.6 |
| MERCER COUNTY | | | | | | |
| East Windsor Twp. | $4.93 | 64.46 | $3.13 | $3.22 | $3.35 | 8.9 |
| Ewing Twp. | 8.94 | 32.77 | 2.79 | 2.82 | 2.75 | 4.6 |
| Hamilton Twp. | 3.91 | 73.78 | 2.84 | 2.84 | 2.78 | 9.3 |
| Hightstown Bor. | 6.41 | 51.68 | 3.30 | 3.39 | 3.45 | 8.2 |
| Hopewell Bor. | 4.61 | 56.08 | 2.56 | 2.54 | 2.62 | 5.9 |
| Hopewell Twp. | 3.38 | 71.74 | 2.37 | 2.45 | 2.45 | 6.3 |
| Lawrence Twp. | 4.23 | 59.42 | 2.44 | 2.50 | 2.54 | 9.5 |
| Pennington Bor. | 2.26 | 108.79 | 2.42 | 2.54 | 2.62 | 10.2 |
| Princeton Bor. | 2.41 | 100.29 | 2.36 | 2.39 | 2.60 | 6.6 |
| Princeton Twp. | 2.25 | 97.96 | 2.17 | 2.28 | 2.43 | 7.2 |
| Trenton City | 12.23 | 48.46 | 5.58 | 5.46 | 5.54 | 7.9 |
| Washington Twp. | 3.95 | 54.47 | 2.11 | 2.20 | 2.33 | 10.2 |
| West Windsor Twp. | 6.74 | 39.46 | 2.64 | 2.69 | 2.71 | 13.4 |
| MIDDLESEX COUNTY | | | | | | |
| Carteret Bor. | $3.79 | 73.30 | $2.59 | $2.40 | $2.58 | 16.1 |
| Cranbury Twp. | 2.51 | 59.60 | 1.43 | 1.54 | 1.68 | 7.4 |
| Dunellen Bor. | 2.63 | 101.85 | 2.54 | 2.65 | 2.79 | 6.6 |
| East Brunswick Twp. | 4.96 | 52.35 | 2.56 | 2.57 | 2.67 | 7.5 |
| Edison Twp. | 4.27 | 45.59 | 1.91 | 1.95 | 2.10 | 10.2 |
| Helmetta Bor. | 4.50 | 62.23 | 2.54 | 2.72 | 2.69 | 4.1 |
| Highland Park Bor. | 4.77 | 71.45 | 3.36 | 3.16 | 3.42 | 16.3 |
| Jamesburg Bor. | 2.79 | 100.35 | 2.73 | 2.61 | 3.05 | 8.0 |
| Metuchen Bor. | 5.42 | 50.25 | 2.68 | 2.79 | 2.86 | 8.7 |
| Middlesex Bor. | 4.60 | 56.28 | 2.53 | 2.38 | 2.60 | 14.4 |
| Milltown Bor. | 2.81 | 77.59 | 2.13 | 2.09 | 2.13 | 9.3 |
| Monroe Twp. | 3.73 | 55.86 | 2.08 | 1.96 | 1.96 | 10.7 |

| County and District | 1982 Actual Tax Rates | 1982 County Equalization Ratio | Effective Tax Rates 1982 | Effective Tax Rates 1981 | Effective Tax Rates 1980 | Total Property Tax Percent Change 1981 to 1982 |
|---|---|---|---|---|---|---|
| MIDDLESEX COUNTY (continued) | | | | | | |
| New Brunswick City | 4.05 | 74.21 | 2.90 | 3.12 | 3.16 | 9.4 |
| North Brunswick Twp. | 4.71 | 44.24 | 1.97 | 1.98 | 2.20 | 10.2 |
| Old Bridge Twp. | 2.74 | 102.54 | 2.78 | 2.82 | 3.10 | 5.0 |
| Perth Amboy City | 5.13 | 50.09 | 2.24 | 2.38 | 2.50 | 7.2 |
| Piscataway Twp. | 3.79 | 59.98 | 2.23 | 2.21 | 2.36 | 11.3 |
| Plainsboro Twp. | 2.24 | 69.60 | 1.54 | 1.58 | 1.63 | 34.7 |
| Sayreville Bor. | 2.37 | 73.51 | 1.60 | 1.68 | 1.83 | –4.9 |
| South Amboy City | 3.05 | 69.33 | 2.05 | 2.07 | 2.09 | –1.5 |
| South Brunswick Twp. | 4.46 | 53.29 | 2.30 | 2.31 | 2.43 | 13.9 |
| South Plainfield Bor. | 3.06 | 71.63 | 2.13 | 2.13 | 2.40 | 12.1 |
| South River Bor. | 4.48 | 64.48 | 2.85 | 2.85 | 3.01 | 3.6 |
| Spotswood Bor. | 4.60 | 58.71 | 2.69 | 2.80 | 3.13 | 5.8 |
| Woodbridge Twp. | 4.66 | 46.68 | 2.09 | 2.00 | 2.06 | 13.1 |
| MONMOUTH COUNTY | | | | | | |
| Aberdeen Twp. | $2.777 | 111.62 | $3.04 | $3.12 | $3.14 | 10.8 |
| Allenhurst Bor. | 3.765 | 44.78 | 1.67 | 1.47 | 1.55 | 28.7 |
| Allentown Bor. | 4.483 | 68.73 | 3.09 | 3.26 | 3.34 | 4.7 |
| Asbury Park City | 5.913 | 95.50 | 5.31 | 5.62 | 6.04 | 0.2 |
| Atlantic Highlands Bor. | 4.847 | 63.68 | 3.08 | 3.19 | 3.42 | 9.1 |
| Avon-By-The-Sea Bor. | 1.738 | 119.35 | 2.06 | 2.17 | 2.08 | 6.1 |
| Belmar Bor. | 5.388 | 46.29 | 2.47 | 2.53 | 2.58 | 7.5 |
| Bradley Beach Bor. | 8.627 | 42.75 | 3.67 | 3.87 | 3.98 | 9.5 |
| Brielle Bor. | 4.340 | 48.65 | 2.11 | 2.21 | 2.38 | 9.1 |
| Colts Neck Twp. | 2.365 | 91.54 | 2.15 | 2.17 | 2.31 | 11.6 |
| Deal Bor. | 1.437 | 96.97 | 1.39 | 1.56 | 1.55 | 3.9 |
| Eatontown Bor. | 3.043 | 96.44 | 2.64 | 2.72 | 2.63 | 8.7 |
| Englishtown Bor. | 2.175 | 141.00 | 2.87 | 2.90 | 2.95 | 7.7 |
| Fair Haven Bor. | 3.225 | 85.98 | 2.76 | 2.80 | 3.04 | 10.2 |
| Farmingdale Bor. | 2.950 | 87.08 | 2.53 | 2.87 | 2.74 | 7.6 |
| Freehold Bor. | 2.679 | 106.20 | 2.73 | 2.72 | 2.82 | 4.5 |
| Freehold Twp. | 2.447 | 101.42 | 2.44 | 2.61 | 2.64 | 9.6 |
| Hazlet Twp. | 3.765 | 69.34 | 2.56 | 2.59 | 2.63 | 12.5 |
| Highlands Bor. | 4.817 | 65.48 | 3.14 | 3.07 | 3.45 | 18.4 |
| Holmdel Twp. | 2.836 | 66.45 | 1.83 | 1.89 | 2.04 | 8.4 |
| Howell Twp. | 6.306 | 39.37 | 2.46 | 2.53 | 2.61 | 6.7 |
| Interlaken Bor. | 1.622 | 101.08 | 1.65 | 1.55 | 1.62 | 20.7 |
| Keansburg Bor. | 3.016 | 100.05 | 2.97 | 3.15 | 3.28 | 6.4 |
| Keyport Bor. | 4.558 | 69.22 | 3.07 | 3.75 | 3.52 | -13.6 |
| Little Silver Bor. | 2.977 | 90.80 | 2.69 | 2.89 | 2.97 | 5.9 |
| Loch Arbour Village | 3.119 | 118.52 | 3.35 | 3.05 | 3.50 | 10.7 |
| Long Branch City | 4.668 | 69.09 | 3.19 | 3.26 | 3.14 | 8.6 |
| Manalapan Twp. | 2.022 | 125.59 | 2.52 | 2.57 | 2.68 | 17.0 |
| Manasquan Bro. | 5.433 | 38.11 | 2.06 | 2.15 | 2.39 | 8.2 |
| Marlboro Twp. | 2.340 | 111.25 | 2.58 | 2.60 | 2.73 | 16.1 |
| Matawan Bro. | 4.116 | 73.91 | 3.01 | 3.16 | 3.26 | 5.0 |
| Middletown Twp. | 5.584 | 45.88 | 2.56 | 2.86 | 2.61 | 7.9 |
| Millstone Twp. | 2.556 | 88.15 | 2.23 | 2.19 | 2.24 | 12.8 |
| Monmouth Beach Bor. | 2.854 | 91.56 | 2.61 | 2.56 | 2.76 | 20.3 |
| Neptune Twp. | 5.857 | 47.57 | 2.75 | 2.84 | 2.76 | 8.8 |
| Neptune City Bro. | 5.715 | 48.12 | 2.69 | 2.80 | 2.98 | 7.4 |
| Ocean Twp. | 4.394 | 66.76 | 2.92 | 2.84 | 2.87 | 10.8 |
| Oceanport Bor. | 4.968 | 49.71 | 2.43 | 2.38 | 2.43 | 21.2 |
| Red Bank Bor. | 4.537 | 73.57 | 3.24 | 3.37 | 3.32 | 3.6 |
| Roosevelt Bor. | 4.418 | 72.87 | 3.19 | 3.48 | 3.08 | 99.6 |
| Rumson Bor. | 2.172 | 114.70 | 2.49 | 2.70 | 2.93 | 8.4 |
| Sea Bright Bor. | 5.342 | 49.79 | 2.62 | 2.47 | 2.68 | 23.0 |
| Sea Girt Bor. | 3.824 | 42.66 | 1.64 | 1.74 | 1.74 | 7.9 |

| County and District | 1982 Actual Tax Rates | 1982 County Equalization Ratio | Effective Tax Rates 1982 | Effective Tax Rates 1981 | Effective Tax Rates 1980 | Total Property Tax Percent Change 1981 to 1982 |
|---|---|---|---|---|---|---|
| **MONMOUTH COUNTY (continued)** | | | | | | |
| Shrewsbury Bor. | 5.041 | 54.17 | 2.69 | 2.90 | 2.85 | 5.3 |
| Shrewsbury Twp. | 4.792 | 100.00 | 4.78 | 2.91 | 2.92 | 36.2 |
| South Belmar Bor. | 7.491 | 44.99 | 3.36 | 3.16 | 3.32 | 14.7 |
| Spring Lake Bor. | 4.031 | 43.04 | 1.75 | 1.87 | 1.86 | 8.7 |
| Spring Lake Heights Bor. | 3.621 | 61.16 | 2.21 | 2.26 | 2.37 | 9.7 |
| Tinton Falls | 3.971 | 85.90 | 3.33 | 3.15 | 3.11 | 10.7 |
| Union Beach Bor. | 3.106 | 97.01 | 2.91 | 2.51 | 2.70 | 25.2 |
| Upper Freehold Twp. | 2.821 | 85.27 | 2.36 | 2.54 | 2.56 | 9.3 |
| Wall Twp. | 5.749 | 41.31 | 2.35 | 2.29 | 2.33 | 18.3 |
| West Long Branch Bor. | 4.383 | 59.97 | 2.56 | 2.36 | 2.50 | 25.3 |
| **MORRIS COUNTY** | | | | | | |
| Boonton Town | $2.58 | 102.33 | $2.47 | $2.16 | $2.31 | 10.0 |
| Boonton Twp. | 1.62 | 103.29 | 1.64 | 1.58 | 1.70 | 9.9 |
| Butler Bor. | 5.67 | 37.88 | 2.15 | 2.15 | 2.33 | 8.9 |
| Chatham Bor. | 2.26 | 93.06 | 2.07 | 2.03 | 2.11 | 6.8 |
| Chatham Twp. | 2.41 | 87.53 | 2.11 | 2.09 | 2.18 | 6.6 |
| Chester Bor. | 3.71 | 64.41 | 2.36 | 2.45 | 2.49 | 7.0 |
| Chester Twp. | 5.60 | 41.91 | 2.34 | 2.36 | 2.55 | 8.2 |
| Denville Twp. | 6.63 | 31.12 | 2.04 | 1.95 | 2.12 | 14.3 |
| Dover Town | 8.08 | 27.66 | 2.20 | 2.41 | 2.34 | 12.1 |
| East Hanover Twp. | 3.84 | 36.81 | 1.37 | 1.39 | 1.51 | 7.6 |
| Florham Park Bor. | 2.30 | 66.36 | 1.50 | 1.54 | 1.62 | 9.3 |
| Hanover Twp. | 6.27 | 24.66 | 1.49 | 1.46 | 1.59 | 6.5 |
| Harding Twp. | 2.92 | 38.67 | 1.13 | 1.33 | 1.58 | 5.2 |
| Jefferson Twp. | 4.17 | 52.45 | 2.19 | 2.30 | 2.37 | 2.6 |
| Kinnelon Bor. | 5.11 | 42.36 | 2.16 | 2.18 | 2.41 | 8.0 |
| Lincoln Park Bor. | 5.59 | 49.50 | 2.73 | 2.80 | 3.04 | 5.1 |
| Madison Bor. | 7.39 | 29.42 | 2.23 | 2.23 | 2.33 | 13.8 |
| Mendham Bor. | 3.46 | 63.88 | 2.20 | 2.20 | 2.38 | 9.5 |
| Mendham Twp. | 3.86 | 52.07 | 2.01 | 2.10 | 2.27 | 12.4 |
| Mine Hill Twp. | 3.23 | 76.61 | 2.41 | 2.41 | 2.52 | 7.6 |
| Montville Twp. | 5.15 | 36.42 | 1.86 | 1.87 | 2.06 | 9.8 |
| Morris Twp. | 1.93 | 101.45 | 1.91 | 1.86 | 1.98 | 9.1 |
| Morris Plains Bor. | 5.66 | 30.75 | 1.69 | 1.66 | 1.90 | 7.7 |
| Morristown Town | 3.65 | 66.49 | 2.39 | 2.49 | 2.86 | 11.1 |
| Mountain Lakes Bor. | 2.61 | 103.59 | 2.68 | 2.68 | 2.99 | 6.6 |
| Mount Arlington Bor. | 3.81 | 66.75 | 2.53 | 2.49 | 2.61 | 10.6 |
| Mount Olive Twp. | 2.21 | 103.15 | 2.26 | 2.18 | 2.25 | 13.2 |
| Netcong Bor. | 3.81 | 56.14 | 2.13 | 2.06 | 2.30 | 15.2 |
| Par-Troy Hills Twp. | 5.26 | 37.64 | 1.97 | 1.95 | 2.16 | 9.4 |
| Passaic Twp. | 6.74 | 30.44 | 2.03 | 1.99 | 2.12 | 8.3 |
| Pequannock Twp. | 8.13 | 39.81 | 2.42 | 2.31 | 2.33 | 15.0 |
| Randolph Twp. | 2.63 | 103.34 | 2.68 | 2.36 | 2.51 | 16.8 |
| Riverdale Bor. | 3.25 | 66.72 | 2.14 | 2.07 | 2.10 | 8.9 |
| Rockaway Bor. | 4.14 | 51.21 | 2.03 | 1.91 | 2.07 | 17.1 |
| Rockaway Twp. | 6.80 | 35.54 | 2.39 | 2.25 | 2.42 | 12.0 |
| Roxbury Twp. | 2.35 | 99.57 | 2.27 | 2.10 | 2.12 | 9.8 |
| Victory Gardens Bor. | 2.52 | 79.71 | 1.99 | 2.59 | 2.61 | 16.1 |
| Washington Twp. | 2.37 | 90.49 | 2.12 | 2.16 | 2.18 | 13.9 |
| Wharton Bor. | 2.67 | 94.61 | 2.45 | 2.27 | 2.25 | 14.6 |
| **OCEAN COUNTY** | | | | | | |
| Barnegat Twp. | $3.626 | 79.34 | $2.89 | $3.11 | $2.60 | 0.8 |
| Barnegat Light Bor. | .956 | 115.96 | 1.11 | 1.23 | 1.33 | 8.5 |
| Bay Head Bor. | 1.670 | 78.34 | 1.30 | 1.48 | 1.61 | 1.7 |

| County and District | 1982 |  | Effective Tax Rates |  |  | Total Property Tax Percent Change 1981 to 1982 |
|---|---|---|---|---|---|---|
|  | Actual Tax Rates | County Equalization Ratio | 1982 | 1981 | 1980 |  |
| **OCEAN COUNTY (continued)** |  |  |  |  |  |  |
| Beach Haven Bor. | 2.365 | 57.62 | 1.37 | 1.48 | 1.51 | 8.4 |
| Beachwood Bor. | 3.352 | 84.07 | 2.82 | 2.86 | 2.90 | 7.6 |
| Berkeley Twp. | 2.000 | 101.41 | 2.02 | 1.94 | 1.95 | 14.1 |
| Brick Twp. | 2.134 | 107.09 | 2.27 | 2.25 | 2.29 | 16.2 |
| Dover Twp. | 4.355 | 58.27 | 2.52 | 2.65 | 2.69 | 8.9 |
| Eagleswood Twp. | 2.462 | 89.41 | 2.20 | 2.48 | 2.73 | 10.9 |
| Harvey Cedars Bor. | 2.280 | 52.93 | 1.21 | 1.30 | 1.46 | 13.4 |
| Island Heights Bor. | 3.396 | 71.27 | 2.42 | 2.70 | 2.49 | -3.6 |
| Jackson Twp. | 3.724 | 73.88 | 2.74 | 2.83 | 2.76 | 8.2 |
| Lacey Twp. | 1.961 | 99.46 | 1.95 | 2.24 | 1.09 | -6.4 |
| Lakehurst Bor. | 3.453 | 92.42 | 3.19 | 3.01 | 3.09 | 10.2 |
| Lakewood Twp. | 3.670 | 73.24 | 2.67 | 2.89 | 3.05 | 3.2 |
| Lavallette Bor. | 1.799 | 65.08 | 1.18 | 1.19 | 1.26 | 15.4 |
| Little Egg Harbor Twp. | 2.414 | 103.98 | 2.50 | 2.53 | 2.67 | 19.0 |
| Long Beach Twp. | 1.719 | 63.66 | 1.10 | 1.19 | 1.28 | 10.0 |
| Manchester Twp. | 2.518 | 75.41 | 1.90 | 1.80 | 1.72 | 19.7 |
| Mantoloking Bor. | 1.196 | 83.95 | 1.01 | 1.09 | 1.29 | 6.6 |
| Ocean Twp. | 3.258 | 77.09 | 2.51 | 2.60 | 2.47 | 3.4 |
| Ocean Gate Bor. | 3.768 | 67.18 | 2.53 | 2.49 | 2.52 | 10.5 |
| Pine Beach Bor. | 3.731 | 70.52 | 2.63 | 2.70 | 2.73 | 8.5 |
| Plumsted Twp. | 2.438 | 78.94 | 1.92 | 1.84 | 1.98 | 14.8 |
| Pt. Pleasant Bor. | 1.951 | 114.82 | 2.22 | 2.35 | 2.45 | 9.0 |
| Pt. Pleasant Beach Bor. | 3.422 | 61.29 | 2.06 | 2.16 | 2.20 | 4.5 |
| Seaside Heights Bor. | 2.785 | 72.54 | 1.99 | 1.94 | 1.85 | 17.7 |
| Seaside Park Bor. | 2.049 | 88.62 | 1.81 | 1.73 | 1.66 | 18.6 |
| Ship Bottom Bor. | 2.345 | 56.40 | 1.31 | 1.49 | 1.55 | 7.6 |
| South Toms River Bor. | 3.479 | 76.41 | 2.63 | 2.70 | 2.61 | -0.2 |
| Stafford Twp. | 3.051 | 47.38 | 1.46 | 1.49 | 1.57 | 15.6 |
| Surf City Bor. | 1.798 | 61.38 | 1.11 | 1.24 | 1.33 | 4.6 |
| Tuckerton Bor. | 2.717 | 93.07 | 2.51 | 2.39 | 2.63 | 19.8 |
| **PASSAIC COUNTY** |  |  |  |  |  |  |
| Bloomingdale Bor. | $4.51 | 66.54 | $2.97 | $2.99 | $2.93 | 8.2 |
| Clifton City | 3.57 | 54.22 | 1.61 | 1.96 | 2.01 | 0.4 |
| Haledon Bor. | 5.83 | 41.61 | 2.46 | 2.53 | 2.40 | 2.5 |
| Hawthorne Bor. | 4.71 | 50.36 | 2.32 | 2.42 | 2.44 | 5.7 |
| Little Falls Twp. | 4.79 | 40.28 | 1.90 | 2.13 | 2.08 | 1.6 |
| North Haledon Bor. | 7.64 | 32.38 | 2.47 | 2.66 | 2.49 | 4.4 |
| Passaic City | 6.74 | 63.07 | 3.85 | 3.87 | 3.98 | 5.5 |
| Paterson City | 8.66 | 57.26 | 4.71 | 3.57 | 3.15 | 38.0 |
| Pompton Lakes Bor. | 7.06 | 42.50 | 2.92 | 3.04 | 3.11 | 2.3 |
| Prospect Park Bor. | 5.69 | 44.60 | 2.48 | 2.64 | 2.65 | 7.2 |
| Ringwood Bor. | 6.95 | 40.69 | 2.86 | 2.97 | 2.99 | 7.1 |
| Totowa Bor. | 2.59 | 64.08 | 1.62 | 1.74 | 1.87 | 2.5 |
| Wanaque Bor. | 5.27 | 41.62 | 2.58 | 2.74 | 2.82 | 4.0 |
| Wayne Twp. | 3.82 | 62.90 | 2.37 | 2.48 | 2.79 | 6.4 |
| West Milford Twp. | 5.84 | 48.58 | 2.84 | 2.89 | 2.96 | 8.2 |
| West Paterson Bor. | 5.26 | 43.75 | 2.25 | 2.48 | 2.45 | 8.0 |
| **SALEM COUNTY** |  |  |  |  |  |  |
| Alloway Twp. | $4.18 | 54.89 | $2.26 | $2.37 | $2.41 | 4.6 |
| Carneys Point Twp. | 4.14 | 70.02 | 2.67 | 2.74 | 2.78 | -4.8 |
| Elmer Bor. | 4.00 | 66.87 | 2.65 | 2.59 | 2.62 | 9.3 |
| Elsinboro Twp. | 1.92 | 121.20 | 2.28 | 2.32 | 2.40 | -1.0 |
| Lower Alloways Creek Twp. | 1.45 | 58.59 | .82 | .80 | .84 | 24.0 |
| Mannington Twp. | 4.02 | 64.14 | 2.39 | 2.32 | 2.06 | 5.8 |

| County and District | 1982 | | Effective Tax Rates | | | Total Property Tax Percent Change 1981 to 1982 |
|---|---|---|---|---|---|---|
| | Actual Tax Rates | County Equalization Ratio | 1982 | 1981 | 1980 | |
| **SALEM COUNTY (continued)** | | | | | | |
| Oldmans Twp. | 4.14 | 58.57 | 2.36 | 2.56 | 2.35 | 16.2 |
| Penns Grove Bor. | 4.45 | 88.18 | 3.82 | 4.03 | 3.93 | 3.3 |
| Pennsville Twp. | 3.82 | 69.81 | 2.12 | 2.06 | 2.01 | 5.5 |
| Pilesgrove Twp. | 3.58 | 65.03 | 2.29 | 2.50 | 2.49 | 1.7 |
| Pittsgrove Twp. | 2.94 | 80.60 | 2.33 | 2.48 | 2.48 | 4.6 |
| Quinton Twp. | 3.47 | 71.00 | 2.45 | 2.29 | 2.09 | 10.9 |
| Salem City | 4.02 | 80.02 | 2.92 | 3.08 | 3.19 | 2.9 |
| Upper Pittsgrove Twp. | 3.05 | 72.39 | 2.14 | 2.29 | 2.29 | 6.1 |
| Woodstown Bor. | 2.51 | 113.22 | 2.79 | 3.02 | 2.[illegible] | 6.2 |
| **SOMERSET COUNTY** | | | | | | |
| Bedminster Twp. | $1.810 | 65.45 | $1.20 | $1.29 | $1.38 | 4.0 |
| Bernards Twp. | 4.980 | 41.33 | 2.04 | 1.97 | 2.27 | 15.7 |
| Bernardsville Bor. | 1.710 | 108.87 | 1.84 | 1.90 | 2.13 | 8.7 |
| Bound Brook Bor. | 3.550 | 78.22 | 2.76 | 2.84 | 3.04 | 8.5 |
| Branchburg Twp. | 2.540 | 79.19 | 1.98 | 2.04 | 1.98 | 6.5 |
| Bridgewater Twp. | 4.480 | 53.56 | 2.23 | 2.23 | 2.38 | 8.1 |
| Far Hills Bor. | 2.550 | 55.47 | 1.40 | 1.37 | 1.49 | 28.7 |
| Franklin Twp. | 2.870 | 94.26 | 2.68 | 2.74 | 2.78 | 9.6 |
| Green Brook Twp. | 2.280 | 115.34 | 2.58 | 2.72 | 2.78 | 6.8 |
| Hillsborough Twp. | 5.330 | 40.98 | 2.18 | 2.23 | 2.23 | 9.7 |
| Manville Bor. | 2.430 | 109.93 | 2.46 | 2.50 | 2.49 | 8.5 |
| Millstone Bor. | 4.780 | 40.71 | 1.93 | 1.81 | 2.06 | 7.1 |
| Montgomery Twp. | 2.870 | 75.93 | 2.15 | 2.31 | 2.38 | 5.8 |
| North Plainfield Bor. | 3.630 | 81.61 | 2.92 | 3.00 | 3.04 | 5.6 |
| Peapack-Gladstone Bor. | 1.600 | 96.24 | 1.52 | 1.87 | 1.96 | 15.9 |
| Raritan Bor. | 3.560 | 76.34 | 2.60 | 2.54 | 2.68 | 17.2 |
| Rocky Hill Bor. | 1.580 | 101.86 | 1.52 | 1.68 | 1.98 | 7.4 |
| Somerville Bor. | 5.080 | 61.27 | 3.07 | 3.21 | 3.31 | 4.4 |
| South Bound Brook Bor. | 2.930 | 97.27 | 2.75 | 2.88 | 3.06 | 5.9 |
| Warren Twp. | 2.020 | 108.56 | 2.16 | 2.33 | 2.45 | 6.3 |
| Watchung Bor. | 1.940 | 102.78 | 1.93 | 2.01 | 2.10 | 7.5 |
| **SUSSEX COUNTY** | | | | | | |
| Andover Bor. | $2.880 | 80.48 | $2.26 | $2.26 | $2.40 | 3.9 |
| Andover Twp. | 6.510 | 37.59 | 2.41 | 2.63 | 2.65 | 6.1 |
| Branchville Bor. | 1.520 | 113.53 | 1.63 | 1.89 | 1.91 | 10.5 |
| Byram Twp. | 5.410 | 53.01 | 2.86 | 2.71 | 2.81 | 16.9 |
| Frankford Twp. | 2.720 | 101.88 | 2.73 | 2.81 | 2.88 | 10.5 |
| Franklin Bor. | 5.980 | 47.05 | 2.75 | 2.64 | 2.93 | 8.8 |
| Fredon Twp. | 6.350 | 40.73 | 2.54 | 2.58 | 2.59 | 11.8 |
| Green Twp. | 4.930 | 54.06 | 2.64 | 2.72 | 2.82 | 10.9 |
| Hamburg Bor. | 3.250 | 94.10 | 2.95 | 2.68 | 2.68 | 14.3 |
| Hampton Twp. | 2.820 | 99.14 | 2.75 | 2.57 | 2.31 | 19.2 |
| Hardyston Twp. | 5.780 | 46.69 | 2.68 | 2.72 | 2.90 | 5.4 |
| Hopatcong Bor. | 3.560 | 77.61 | 2.76 | 3.01 | 3.33 | 0.2 |
| Lafayette Twp. | 5.470 | 47.33 | 2.52 | 2.44 | 2.30 | 12.9 |
| Montague Twp. | 1.820 | 113.91 | 2.05 | 1.65 | 1.69 | 25.0 |
| Newton Town | 2.340 | 112.06 | 2.41 | 2.71 | 2.78 | 3.4 |
| Ogdensburg Bor. | 4.200 | 70.13 | 2.84 | 2.87 | 3.03 | 4.6 |
| Sandyston Twp. | 3.520 | 64.12 | 2.24 | 2.31 | 2.26 | 6.4 |
| Sparta Twp. | 5.110 | 53.91 | 2.73 | 2.74 | 2.83 | 11.5 |
| Stanhope Bor. | 2.510 | 115.72 | 2.85 | 2.88 | 3.10 | 19.6 |
| Stillwater Twp. | 4.970 | 53.55 | 2.65 | 2.57 | 2.66 | 10.7 |
| Sussex Bor. | 4.030 | 77.19 | 3.03 | 2.88 | 2.84 | 7.9 |

| County and District | 1982 |  | Effective Tax Rates |  |  | Total Property Tax Percent Change 1981 to 1982 |
|---|---|---|---|---|---|---|
|  | Actual Tax Rates | County Equalization Ratio | 1982 | 1981 | 1980 |  |
| SUSSEX COUNTY (continued) |  |  |  |  |  |  |
| Vernon Twp. | 4.220 | 56.56 | 2.38 | 2.45 | 2.57 | 3.2 |
| Walpack Twp. | 1.670 | 47.22 | .61 | .59 | .70 | 12.4 |
| Wantage Twp. | 2.460 | 108.29 | 2.59 | 2.59 | 2.70 | 9.3 |
| UNION COUNTY |  |  |  |  |  |  |
| Berkeley Heights Twp. | $5.02 | 41.53 | $1.99 | $2.09 | $2.01 | 13.1 |
| Clark Twp. | 4.20 | 61.06 | 2.46 | 2.58 | 2.57 | -.4 |
| Cranford Twp. | 4.29 | 64.22 | 2.71 | 2.66 | 2.79 | 9.2 |
| Elizabeth City | 4.64 | 81.46 | 3.52 | 3.43 | 3.34 | 9.3 |
| Fanwood Bor. | 6.33 | 47.22 | 2.98 | 3.02 | 3.14 | 6.8 |
| Garwood Bor. | 3.87 | 70.63 | 2.55 | 2.62 | 2.73 | 5.5 |
| Hillside Twp. | 4.22 | 83.07 | 3.27 | 3.25 | 3.37 | 6.2 |
| Kenilworth Bor. | 3.09 | 67.07 | 1.93 | 1.96 | 1.98 | -0.3 |
| Linden City | 2.14 | 74.79 | 1.45 | 1.48 | 1.35 | 3.4 |
| Mountainside Bor. | 4.05 | 53.09 | 2.09 | 2.18 | 2.15 | 3.6 |
| New Providence Bor. | 4.19 | 61.40 | 2.55 | 2.64 | 2.69 | 9.4 |
| Plainfield City | 5.27 | 71.98 | 3.67 | 3.87 | 3.77 | 4.0 |
| Rahway City | 4.76 | 69.77 | 3.15 | 3.06 | 3.16 | 6.1 |
| Roselle Bor. | 3.98 | 81.44 | 3.18 | 3.17 | 3.16 | 9.2 |
| Roselle Park Bor. | 5.14 | 59.39 | 3.01 | 2.86 | 2.98 | 11.2 |
| Scotch Plains Twp. | 5.50 | 50.49 | 2.77 | 2.82 | 2.94 | 10.6 |
| Springfield Twp. | 3.52 | 69.29 | 2.36 | 2.52 | 2.52 | 5.2 |
| Summit City | 4.94 | 41.59 | 2.03 | 2.07 | 2.16 | 8.0 |
| Union Twp. | 3.34 | 67.91 | 2.17 | 2.12 | 2.22 | 6.5 |
| Westfield Town | 2.20 | 115.93 | 2.52 | 2.64 | 2.71 | 7.5 |
| Winfield Twp. | 24.53 | 40.00 | 9.82 | 9.15 | 9.37 | 20.5 |
| WARREN COUNTY |  |  |  |  |  |  |
| Allamuchy Twp. | $2.68 | 69.43 | $1.83 | $1.81 | $1.95 | 16.8 |
| Alpha Bor. | 2.31 | 98.48 | 2.20 | 2.12 | 2.09 | 10.1 |
| Belvidere Town | 3.63 | 79.22 | 2.75 | 2.57 | 2.54 | 17.4 |
| Blairstown Twp. | .77 | 75.64 | .57 | .55 | .67 | 9.2 |
| Franklin Twp. | 2.15 | 100.91 | 2.05 | 2.14 | 2.14 | 6.8 |
| Frelinghuysen Twp. | 2.82 | 78.72 | 2.16 | 2.20 | 2.16 | 8.3 |
| Greenwich Twp. | 3.33 | 72.62 | 2.35 | 2.11 | 2.12 | 19.9 |
| Hackettstown Town | 6.16 | 43.39 | 2.60 | 2.69 | 2.75 | -3.4 |
| Hardwick Twp. | 1.93 | 107.02 | 2.04 | 1.97 | 2.26 | -3.3 |
| Harmony Twp. | 3.16 | 74.51 | 2.28 | 2.14 | 2.03 | 8.8 |
| Hope Twp. | 2.58 | 82.29 | 2.09 | 2.21 | 2.03 | 0.8 |
| Independence Twp. | 3.19 | 72.27 | 2.28 | 2.19 | 2.26 | 13.4 |
| Knowlton Twp. | 1.98 | 113.17 | 2.17 | 2.28 | 2.15 | — |
| Liberty Twp. | 3.16 | 72.20 | 2.26 | 2.28 | 2.32 | 7.9 |
| Lopatcong Twp. | 2.33 | 99.53 | 2.25 | 2.16 | 2.24 | 13.0 |
| Mansfield Twp. | 3.18 | 73.29 | 2.30 | 2.36 | 2.46 | 3.4 |
| Oxford Twp. | 3.19 | 83.43 | 2.54 | 2.42 | 2.60 | 9.2 |
| Pahaquarry Twp. | 4.45 | 13.33 | .62 | .57 | .59 | 11.6 |
| Phillipsburg Town | 2.90 | 98.71 | 2.65 | 2.56 | 2.67 | 9.3 |
| Pohatcong Twp. | 2.80 | 78.86 | 2.15 | 2.13 | 2.05 | 11.9 |
| Washington Bor. | 3.20 | 82.97 | 2.57 | 2.54 | 2.75 | 6.1 |
| Washington Twp. | 2.05 | 115.16 | 2.29 | 2.29 | 2.46 | 2.4 |
| White Twp. | 2.12 | 81.14 | 1.67 | 1.56 | 1.71 | 1.5 |

NOTE: Effective Tax rates reflected in the above table are obtained by dividing the total on which the tax rate is computed by the Net Valuations on which county taxes are apportioned. In Annual Reports prior to 1972, effective tax rates were obtained by multiplying the Average Assessment to Sales Ratio for said year times the general tax rate per $100 of Assessed Valuation for said year.

## TAX COURT OF NEW JERSEY

The Tax Court of New Jersey is a trial court and is part of the judiciary. In general, it hears cases contesting State and local property tax assessments.

Hon. Lawrence L. Lasser, Presiding Judge—Justice Complex, Trenton, NJ 08625

Hon. Michael A. Andrew, Jr.—Middlesex County Court House, New Brunswick, NJ 08901

Hon. Richard M. Conley—Justice Complex, Trenton, NJ 08625

Hon. David E. Crabree—Hall of Records, Newark, NJ 07104

Hon. John F. Evers—Bergen County Court House, Hackensack, NJ 07601

Hon. John J. Hopkins—Hall of Records, Newark, NJ 07104

Hon. Anthony M. Lario—Camden County Court House, Camden, NJ 08101

Hon. Marvin N. Rimm—Atlantic County Court House, Mays Landing, NJ 08401

Elaine B. Goldsmith, Clerk

Mailing address of Office of the Clerk of the Tax Court
CN 972
Trenton, New Jersey 08625

Office address of Office of the Clerk of the Tax Court
Justice Complex
25 Market Street
Trenton, NJ 08625

Telephone (609) 292-5082

# COUNTY BOARDS OF TAXATION—1982
## (Including Term of Office)

### ATLANTIC COUNTY BOARD OF TAXATION

*President:* (79) Lois H. Finifter (82) [Hold over], (81) C. Herbert Hyman (84), (80) John Cavuto (83).

*Co. Tax Admn.* John Murtland, 1625 Atlantic Avenue, Atlantic City, NJ 08401

### BERGEN COUNTY BOARD OF TAXATION

*President:* (80) Salvatore M. Banca (85),, (80) Mrs. Joan Murray (84), (76) Alfred P. Levin (81) [Hold over], (80) Jerome L. Yesko (83), (82) William DeGise (86).

*Co. Tax Admn.* Dante Loedori, 123 Hudson Street, Hackensack, NJ 07601

### BURLINGTON COUNTY BOARD OF TAXATION

*President:* (80) Samuel P. Alloway, Jr. (82), (80) Harry F. Renwick, Sr. (83), (81) Earl D. Emmons (84).

*Co. Tax Admn.* Samuel O. Paglione, County Office Bldg., 49 Rancocas Road, Mt. Holly, NJ 08060

### CAMDEN COUNTY BOARD OF TAXATION

*President:* (81) Joseph J. Grassi, Jr. (83), (81) Victor T. Kolton (82), (82) Benjamin G. Vukiecvich (84).

*Co. Tax Admn.* Martin Blaskey, Camden County Administration Bldg., 600 Market Street, Camden, NJ 08101

### CAPE MAY COUNTY BOARD OF TAXATION

*President:* (81) Ellery M. Bowman (84), (80) Joseph A. DeFranco (83), (82) Philip Judyski (85)

*Co. Tax Admn.* Lawrence Berardelli, Jr., Central Mail Room, Cape May Court House, NJ 08210

### CUMBERLAND COUNTY BOARD OF TAXATION

*President:* (80) Robert H. Weber (83), (81) Victor J. LaToore (84), (79) Arnold L. Gifford (82).

*Co. Tax Admn.* Keron D. Chance, Court House, Bridgeton, NJ 08302

### ESSEX COUNTY BOARD OF TAXATION

*President:* (80) Fred W. Federici, Jr. (85), (79) Harry Bonnet (84), (82) Stanley J. Gulkin (87), (81) O. Vincent McNany (86), (82) Emil E. Mascia (83).

*Co. Tax Admn.* George E. McCormack, 110 South Grove Street, East Orange, NJ 07018

### GLOUCESTER COUNTY BOARD OF TAXATION

*President:* (80) Horace B. Peters (83), (82) Jacqueline Clark (85), (81) Rudolph Marcucci (84)

*Co. Tax Admn.* Doloris R. Lindsay, 108 Euclid Street, P.O. Box 652 Woodbury, NJ 08096

### HUDSON COUNTY BOARD OF TAXATION

*President:* (80) Anthony Cilento (83), (81) Marita Borzaga (85), (81) Denis J. McGuire (86), (79) Rosalie D'Alessandro (84)

*Co. Tax Admn.* Stanley Kosakowski, Administration Building, 595 Newark Avenue, Jersey City, NJ 07306

### HUNTERDON COUNTY BOARD OF TAXATION

*President:* (80) Mildred Lambert (83), (81) Nancie C. Hunt (84), (82) Adam Siodlowski (85).

*Co. Tax Admn.* Robert G. Housedorf, R.R. #1, Box 891, Asbury, NJ 08802

### MERCER COUNTY BOARD OF TAXATION

*President:* (79) Thomas J. Dunn (81), (80) Bertha Dean (83), (82) H. Rick Kline (84)

*Co. Tax Admn.* Anthony J. Panaro, Mercer County Administration Bldg., P.O. Box 8068, Trenton, NJ 08650

### MIDDLESEX COUNTY BOARD OF TAXATION

*President:* (81) Franklin F. Murphy (84), (79) Joseph Spataro (82), (80) David Robinson (83).

*Co. Tax Admn.* Mrs. Angela Szymanski, County Administration Bldg., One Kennedy Square, New Brunswick, NJ 08901

### MONMOUTH COUNTY BOARD OF TAXATION

*President:* (82) John C. Conover (84), (82) John E. Westlake (83), (82) Beverly J. Scarano (85).

*Co. Tax Admn.* Gilberto Melendez, Hall of Records, East Main Street, Freehold, NJ 07728

### MORRIS COUNTY BOARD OF TAXATION

*President:* (82) Helen Lori (85), (80) Douglas Romaine (83), (81) J. Raymond Manahan (84).

*Co. Tax Admn.* Harry P. Struble, Hall of Records, Court Street, Morristown, NJ 07960

### OCEAN COUNTY BOARD OF TAXATION

*President:* (79) Mrs. Georgian Kolber (82), (81) James J. DeBow (84), (82) Michele Rosen (83).

*Co. Tax Admn.* John Fox, Court House, Room 204, 118 Washington Street, Toms River, NJ 08753

### PASSAIC COUNTY BOARD OF TAXATION

*President:* (80) Alan Mikola (83), (81) Matthew J. Trella (84).

*Co. Tax Admn.* James J. Murner, Jr., District Court House, 71 Hamilton Street, Paterson, NJ 07505

### SALEM COUNTY BOARD OF TAXATION

*President:* (80) Joseph H. Davenport (83), (81) Norman Stout (84), (82) Lester Harris (85).

*Co. Tax Admn.* Barbara L. Collins, Court House, 94 Market Street, Salem, NJ 08079

### SOMERSET COUNTY BOARD OF TAXATION

*President:* (82) Jack Penn (85), (80) Anthony L. Curcio (83).
*Co. Tax Admn.* Orlando L. Abbruzzese, N. Bridge & High Streets, P.O. Box 3000, Somerville, NJ 08876

### SUSSEX COUNTY BOARD OF TAXATION

*President:* (81) Richard L. Martin (84), (82) LeRoy Ruether (85).
*Co. Tax Admn.* Benjamin Jager, 16 Church Street, Newton, NJ 07860

### UNION COUNTY BOARD OF TAXATION

*President:* (82) John K. Meeker, Jr. (85), (82) Lucille Masciale (84), (80) Abe Rothberg (83).
*Co. Tax Admn.* Maurice A. O'Keefe, County Administration Building, Elizabethtown Plaza, Elizabeth, NJ 07207

### WARREN COUNTY BOARD OF TAXATION

*President:* (82) Frank DeLello (85), (81) Gildo Bevilacqua (84), (80) Nelson J. Becci (83).
*Co. Tax Admn.* Donna Shuman, Court House, Belvidere, NJ 07823

## ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Absecon City | Ina Smith, Absecon, 08201<br>(609) 641-5587<br>Harvey T. Staake, Jr., Absecon<br>George F. Gillespie, Absecon | Grace H. Staake, Absecon, 08201<br>(609) 641-2762 |
| Atlantic City | William G. Ferry, Atlantic City, 08401<br>(609) 347-5380<br>Thomas P. Higgins, Atlantic City<br>Dorothy C. Davisson, Atlantic City | Alberta W. Watkins, Atlantic City, 08401<br>(609) 347-5630 |
| Brigantine City | Mary Laielli, Brigantine, 08203<br>(609) 266-0990 | Robert C. Betterton, Brigantine, 08203<br>(609) 266-0220 |
| Buena Borough | Francis J. Andrews, Minotola, 08341<br>(609) 697-1780 | Barth M. Castellari, Vineland, 08360<br>(609) 697-0679 |
| Buena Vista Twp. | Bruno L. Tonielli, Buena, 08310<br>(609) 697-2100 | Peter Micheletti, Buena, 08310<br>(609) 691-2100 |
| Corbin City | Alberta T. Scates, Corbin City, 08270<br>(609) 623-2673 | Janice Peterson, Woodbine, 08270<br>(609) 628-2673 |
| Egg Harbor City | Alberta Scates, Egg Harbor, 08215<br>(609) 965-4747 | Joan J. Woerner, Egg Harbor City, 08215 (609) 965-0123 |
| Egg Harbor Twp. | Edward D. Schmincke, Linwood, 08221<br>(609) 927-5000<br>Richard E. Squires, Linwood | Bernard M. Murphy, Linwood, 08221<br>(609) 927-5000 |
| Estell Manor City | Richard Kelleher, Berlin, 08009<br>(609) 767-0051 | Dorothy E. Wright, Estell Manor, 08319<br>(609) 467-2384 |
| Folsom Borough | Joseph D. Ingemi, Folsom, 08037<br>(609) 561-6826 | Neafa N. Curatola, Williamstown, 08094<br>(609) 561-4374 |
| Galloway Twp. | Dorothy Montag, Cologne, 08213<br>(609) 965-0547 | Leona M. Toltowicc, Cologne, 08213<br>(609) 965-1482 |
| Hamilton Twp. | Joseph A. Perella, Mays Landing, 08330<br>(609) 625-1671 | Irene Weisenstein, Mays Landing, 08330 (609) 625-2151 |
| Hammonton Town | Warren N. Murphy, Hammonton, 08037<br>(609) 561-5454<br>Samuel J. Cappuccio, Hammonton<br>Paul Pullia, Hammonton | Theodore J. Trauner, Hammonton, 08037 (609) 561-0081 |
| Linwood City | Joseph Perella, Linwood, 08221<br>(609) 653-6225 | George P. Helfrich, Linwood, 08221<br>(609) 927-4109 |
| Longport Borough | Charles R. Braun, Cologne, 08213<br>(609) 823-2731 | Thomas Reed, Longport, 08403<br>(609) 823-2731 |
| Margate City | Dora DeVine, Margate, 08402<br>(609) 822-1950<br>Herbert C. Gaskill, Margate | Robert A. Gilchrist, Margate, 08402<br>(609) 822-2605 |
| Mullica Twp. | William Reeser, Elwood, 08217<br>(609) 561-3177 | Bertha Roland, Elwood, 08217<br>(609) 561-4499 |
| Northfield City | F. William Mitchell, Northfield, 08225<br>(609) 641-2054 | Mary Schulz, Northfield, 08225<br>(609) 641-2000 |
| Pleasantville City | Arthur Amonette, Pleasantville, 08232<br>(609) 646-5073 | Raymond J. Beckman, Jr., Pleasantville, 08232 (609) 646-2076 |
| Port Republic City | Louis Mason, Port Republic, 08241<br>(609) 652-1501<br>George F. Gillespie, Absecon | Sara E. Garrison, Port Republic, 08241<br>(609) 652-7637 |
| Somers Point City | F. William Mitchell, Somers Point, 08244<br>(609) 927-9285 | Kathryn Bird, Somers Point, 08244<br>(609) 927-2660 |
| Ventnor City | Arthur Amonette, Ventnor, 08406<br>(609) 823-4174 | Maureen Conover, Ventnor, 08406<br>(609) 823-4101 |
| Weymouth Twp. | Alberta T. Scates, Mays Landing, 08330<br>(609) 625-2607 | Amelia Messina, Belcoville, 08330<br>(609) 625-2331 |

## ASSESSORS AND COLLECTORS IN BERGEN COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Allendale Borough | Robert Cross, Allendale, 07401<br>(201) 825-3700<br>Annette Baum, Allendale | Norman F. Lane, Allendale, 07401<br>(201) 327-0313 |
| Alpine Borough | Louis R. Cacace, Alpine, 07620<br>(201) 768-6865 | Alice Parsells, Alpine, 07620<br>(201) 768-6865 |

| | | |
|---|---|---|
| Bergenfield Borough | Lois Wieboldt, Bergenfield, 07621 (201) 384-6000 | Charles Wood, Bergenfield, 07621 (201) 384-1100 |
| Bogota Borough | Wilbur Heinemeyer, Bogota, 07603 (201) 342-1730 | Helen Stipo, Bogota, 07603 (201) 342-1737 |
| Carlstadt Borough | Edward McLaughlin, Carlstadt, 07072 (201) 939-2850<br>Paul Barbire, Woodridge | John Kilcullen, Carlstadt, 07072 (201) 939-2850 |
| Cliffside Park Boro | Robert N. Iulo, Cliffside Park, 07010 (201) 945-3456 | Vincent T. McKenna, Cliffside Park, 07010 (201) 943-1400 |
| Closter Borough | Harold Jonassen, Closter, 07624 (201) 768-1400 | Norma Gottemoller, Closter, 07624 (201) 768-1401 |
| Creskill Borough | Alfred J. Schlegel, Cresskill, 07626 (201) 567-4476 | George W. Stanton, Cresskill, 07626 (201) 569-5768 |
| Damarest Borough | Peter M. Tintle, Demarest, 07627 (201) 768-3802 | Lore Lehmann, Demarest, 07627 (201) 768-3611 |
| Dumont Borough | Carmen N. Pentifallo, Dumont, 07628 (201) 385-7000 | William Pizzute, Dumont, 07628 (201) 385-7000 |
| East Rutherford Boro | Lester L. Plosia, E. Rutherford, 07073 (201) 933-3447<br>Mario J. Pedoto, East Rutherford | Patrick DeVasto, Rutherford, 07073 (201) 933-3446 |
| Edgewater Borough | Harvey G. Weber, Jr., Edgewater, 07020 (201) 943-1700 | Michael M. Monaghan, Edgewater, 07020 (201) 943-2413 |
| Elmwood Park Boro | Robert Smith, Elmwood Park, 07407 (201) 796-0993<br>Charles Rala, Jr., Elmwood Park<br>Frank P. Battaglino, Elmwood Park | Robert Bogle, Elmwood Park, 07407 (201) 796-3900 |
| Emerson Borough | George McFadden, Emerson, 07630 (201) 262-2807 | Joseph McQueeney, Emerson, 07630 (201) 262-2807 |
| Englewood City | Raymond D. Picciano, Englewood, 07631 (201) 567-1800 | Peter Tierney, Englewood, 07631 (201) 567-1800 |
| Englewood Cliffs Boro | John P. Campbell, Englewood Cliffs, 07632 (201) 568-8567<br>Francis A. Deshusses, Englewood Cliffs | William Hoinash, Englewood Cliffs, 07632 (201) 569-5271 |
| Fair Lawn Borough | Edward A. McKenna, Fair Lawn, 07410 (201) 796-1700 | Donald DeBruin, Fair Lawn, 07410 (201) 796-1700 |
| Fairview Borough | Patrick DeSena, Fairview, 07022 (201) 943-3300<br>Robert N. Iulo, Fairview | Anthony M. Orecchio, Fairview, 07022 (201) 943-3300 |
| Fort Lee Borough | Louis Montenegro, Fort Lee, 07024 (201) 592-3553 | Dorothy Pagano, Fort Lee, 07024 (201) 592-3540 |
| Franklin Lakes Boro | Otto K. Mutzberg, Franklin Lakes, 07417 (201) 891-1702 | Bette Mahoney, Franklin Lakes, 07417 (201) 891-1754 |
| Garfield City | Kurt Hielle, Garfield, 07026 (201) 478-7040 | Rose Mayo, Garfield, 07026 (201) 478-7040 |
| Glen Rock Borough | George McFadden, Glen Rock, 07452 (201) 447-2555 | Dorothy Ferry, Glen Rock, 07452 (201) 447-2555 |
| Hackensack City | John J. Johnson, Hackensack, 07601 (201) 488-8083 | Elizabeth D. Yock, Hackensack, 07601 (201) 342-3000 |
| Harrington Park Boro | Raymond J. Damiano, Little Falls, 07424 (201) 768-2585 | Edith D. Stockman, Harrington Park, 07640 (201) 768-2554 |
| Hasbrouck Heights Boro | William F. Mentes, Hasbrouck Heights 07604 (201) 288-0195<br>Joseph C. Cordo, Hasbrouck Heights | Kenneth V. Cantoli, Hasbrouck Heights, 07604 (201) 288-1152 |
| Haworth Borough | Stella Y. Truax, Haworth, 07641 (201) 384-4785 | Christine Teichmann, Haworth, 07641 (201) 384-0450 |
| Hillsdale Borough | George McFadden, Hillsdale, 07642 (201) 666-4800 | Lorraine Shoop, Hillsdale, 07642 (201) 666-4800 |
| Ho-Ho-Kus Borough | Betsy Barr, Upper Saddle River, 07458 (201) 652-4400 | Katherine Shuart, Ho-Ho-Kus, 07423 (201) 652-4400 |
| Leonia Borough | Frank E. Montmeat, Leonia, 07605 (201) 944-0740<br>Max Kerman, Leonia<br>James L. Teats | Anna Theodoracopoulos, Leonia, 07605 (201) 944-0740 |
| Little Ferry Boro | Harry J. Kohring, Little Ferry, 07643 (201) 641-0808 | Frank Dunn, Little Ferry, 07643 (201) 641-4833 |

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| Lodi Borough | Louis R. Montenegro, Lodi, 07644<br>(201) 365-4016<br>John L. Tamorini, Lodi<br>Frank Presto, Lodi | Andrew L. Pesenti, Lodi, 07644<br>(201) 473-8290 |
| Lyndhurst Twp. | Dominick Notte, Lyndhurst, 07071<br>(201) 939-3292 | Eleanor Domanico, Lyndhurst, 07071<br>(201) 939-3080 |
| Mahwah Twp. | Ernest Ponessa, Mahwah, 07430<br>(201) 529-3730 | Elizabeth Heflin, Mahwah, 07430<br>(201) 529-2850 |
| Maywood Borough | Harold J. Shea, Maywood, 07607<br>(201) 845-8117 | Harold C. Hotaling, Maywood, 07607<br>(201) 845-6700 |
| Midland Park Boro | Charles J. Shutt, Midland Park, 07432<br>(201) 445-0833 | Thomas McKim, Midland Park, 07432<br>(201) 444-1388 |
| Montvale Borough | Wilbur Heinemeyer, Montvale, 07645<br>(201) 391-5702 | Sarah M. Doscher, Montvale, 07645<br>(201) 391-5700 |
| Moonachie Borough | William Nagel, Moonachie, 07074<br>(201) 487-1813 | Kenneth Izzo, Moonachie, 07074<br>(201) 641-1813 |
| New Milford Borough | Mary Dougherty, New Milford, 07646<br>(201) 262-6100 | Gloria Wolf, New Milford, 07646<br>(201) 262-6100 |
| North Arlington Boro | Robert Campora, Glen Rock, 07452<br>(201) 991-6060 | Anthony Biasi, North Arlington, 07032<br>(201) 991-8150 |
| Northvale Borough | John Guercio, Northvale, 07647<br>(201) 767-3330 | Ruth M. Pribish, Northvale, 07647<br>(201) 767-3330 |
| Norwood Borough | John Guercio, Norwood, 07648<br>(201) 767-7206 | Richard Vogler, Norwood, 07648<br>(201) 767-7206 |
| Oakland Borough | James Van Delden, Oakland, 07436<br>(201) 337-8111<br>Dean E. Cole, Oakland | W. Bruce Knapp, Jr., Oakland, 07436<br>(201) 337-8111 |
| Old Tappan Borough | Irwin Sabin, Old Tappan, 07675<br>(201) 664-1849 | John McKittrick, Old Tappan, 07675<br>(201) 664-1849 |
| Oradell Borough | B. Charles Weissinger, Oradell, 07649<br>(201) 265-3111 | Virginia Fergusson, Oradell, 07649<br>(201) 261-2066 |
| Palisades Park Boro | Harold F. Wrightington, Palisades Park, 07650<br>(201) 947-0304 | Patricia Albanese, Palisades Park, 07650 (201) 944-2713 |
| Paramus Borough | Clifford G. Steele, Paramus, 07652<br>(201) 265-2100 | Ann Brandsness, Paramus, 07652<br>(201) 265-2100 |
| Park Ridge Borough | Joseph Burek, Park Ridge, 07656<br>(201) 391-6161 | Ann Kilmartin, Park Ridge, 07656<br>(201) 391-6161 |
| Ramsey Borough | M. Richard Muti, Ramsey, 07446<br>(201) 825-3400 Ext. 26 | Eleanor Ameye, Ramsey, 07446<br>(201) 825-3400 |
| Ridgefield Borough | Irwin Sabin, Ridgefield, 07657<br>(201) 943-7676 | Vincent T. McKenna, Ridgefield, 07657<br>(201) 943-7676 |
| Ridgefield Park Twp. | Gerard Garofalow, Ridgefield Park, 07660<br>(201) 641-4771 | Jeanne Spliedt, Ridgefield Park, 07660<br>(201) 641-4771 |
| Ridgewood Village | Philomena Gan, Ridgewood, 07450<br>(201) 444-5500 | James Ten Hoeve, Ridgewood, 07450<br>(201) 444-5500 |
| River Edge Borough | George McFadden, River Edge, 07661<br>(201) 262-1778 | Donald Perlee, River Edge, 07661<br>(201) 262-1937 |
| River Vale Twp. | Irwin Sabin, River Vale, 07675<br>(201) 664-2346 | Ann Olivarius, River Vale, 07675<br>(201) 664-2346 |
| Rochelle Park Twp. | Dorothy Kreitz, Lincoln Park, 07035<br>(201) 843-1519 | Philip J. Galfo, Rochelle Park, 07662<br>(201) 843-1519 |
| Rockleigh Borough | George V. Kershaw, Rockleigh, 07647<br>(201) 768-4217 | Barbara Stoever, Rockleigh, 07647<br>(201) 768-4217 |
| Rutherford Borough | Edward J. McLaughlin, Rutherford, 07070<br>(201) 438-4942 | Eileen Serrao, Rutherford, 07070<br>(201) 438-1033 |
| Saddle Brook Twp. | John J. Falato, S. Hackensack, 07606<br>(201) 843-7100 | E. Gloria Sinski, Saddle Brook, 07662<br>(201) 843-7100 |
| Saddle River Borough | Betsy Barr, Upper Saddle River, 07458<br>(201) 327-2609 | Frank W. Hanson, Saddle Brook, 07458<br>(201) 327-4949 |
| South Hackensack Twp. | Louis R. Montenegro, S. Hackensack, 07606<br>(201) 440-1815<br>John Jannuzzi, S. Hackensack<br>John J. Falato, S. Hackensack | Veea Calcaine, S. Hackensack, 07606<br>(201) 440-1815 |
| Teaneck Twp. | Joseph B. Krupinski, Teaneck, 07666<br>(201) 837-1600 | Sandra L. Kaye, Teaneck, 07666<br>(201) 837-1600 |

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| Tenafly Borough | Claire M. Young, Tenafly, 07670<br>(201) 568-6100 | Charles Leroy, Tenafly, 07670<br>(201) 568-6100 |
| Teterboro Borough | Leon Sitek, Teterboro, 07608<br>(201) 288-2850 | George Van Wagenen, Teterboro, 07608 (201) 288-1200 or 288-3103 |
| Upper Saddle River Boro | Beatrice Barr, Upper Saddle River, 07458<br>(201) 327-2196 | Loretta Rehain, Upper Saddle River, 07458 (201) 327-2196 |
| Waldwick Borough | Patricia L. Webster, Waldwick, 07463<br>(201) 652-5300 | Adeline Portsmore, Waldwick, 07463<br>(201) 652-5858 |
| Wallington Borough | Andrew S. Muniak, Wallington, 07057<br>(201) 777-0318 | Vivian Desbiens, Wallington, 07057<br>(201) 777-1031 |
| Washington Twp. | James Minaya, Ridgewood, 07450<br>(201) 664-1292 | Florence Jancek, Westwood, 07675<br>(201) 666-8797 |
| Westwood Borough | James G. Sealy, Westwood, 07675<br>(201) 664-7100 | Eugene F. Young, Westwood, 07675<br>(201) 664-7061 |
| Woodcliff Lake Boro | Wilbur Heinemeyer, Woodcliff Lake, 07675<br>(201) 391-4977 | Domenica Patafio, Woodcliff Lake, 07675 (201) 391-4977 |
| Wood-Ridge Borough | Frank Porfido, Wood-Ridge, 07075<br>(201) 939-0202 | Donald H. Perlee, Wood-Ridge, 07075<br>(201) 939-0202 |
| Wyckoff Twp. | Carolyn H. Landi, Wyckoff, 07481<br>(201) 891-7000 | James Ten Kate, Wyckoff, 07481<br>(201) 891-7000 |

## ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTORS-P.O. ADDRESS |
|---|---|---|
| Bass River Twp. | Cornelius Garrison, Port Republic, 08241<br>(609) 296-1666 | Barbara J. Van Allen, New Gretna, 08824 (609) 296-1666 |
| Beverly City | John J. Centinaro, Beverly, 08010<br>(609) 387-0205 or 387-0959 | James Tunney, Beverly, 08010<br>(609) 387-1610 |
| Bordentown City | Donald Kosul, Trenton, 08629<br>(609) 298-0073 | Elizabeth L. Mackinnon, Bordentown, 08505 (609) 298-0604 |
| Bordentown Twp. | William Tantum, Bordentown, 08505<br>(609) 298-2809<br>James Harvey, Bordentown<br>Walter Kosul, Bordentown | Elizabeth D. Thompson, Bordentown, 08505 (609) 298-2800 |
| Burlington City | Hobart F. Stecher, Burlington, 08016<br>(609) 386-0370<br>Baird M. Applegate, Jr., Burlington<br>Frank Fiorelli, Burlington | Joseph M. Wallace, Burlington, 08016<br>(609) 386-0316 |
| Burlington Twp. | Joseph A. Montalto, Burlington, 08016<br>(609) 386-0505 | Mary Washington, Burlington, 08016<br>(609) 386-0505 |
| Chesterfield Twp. | James Harvey, Trenton, 08620<br>(609) 298-2315 | Margaret S. Davis, Trenton, 08620<br>(609) 298-2315 |
| Cinnaminson Twp. | William Sharp, Cinnaminson, 08077<br>(609) 829-6000 | Joan Nold, Cinnaminson, 08077<br>(609) 829-6000 |
| Delanco Twp. | Donald Lamon, Delanco, 08075<br>(609) 461-0561 | Jane Queenan, Delanco, 08075<br>(609) 461-1589 |
| Delran Twp. | George J. Scimeca, Jr., Delran, 08075<br>(609) 461-7734<br>August C. Leusner, Riverside | Donna Ibbetson, Delran, 08075<br>(609) 461-7734 |
| Easthampton Twp. | Matthew S. Chudoba, Mount Holly, 08060<br>(609) 267-5723 | Patricia Pinkus, Mt. Holly, 08060<br>(609) 267-5723 |
| Edgewater Park Twp. | Edward J. Burek, Beverly, 08010<br>(609) 877-3838 | Charles Kloss, Edgewater Park, 07020<br>(609) 877-2062 |
| Evesham Twp. | George Atkins, Marlton, 08053<br>(609) 983-2914 | Carol Stair, Marlton, 08053<br>(609) 983-2900 |
| Fieldsboro Borough | Walter G. Kosul, Trenton, 08610<br>(609) 298-0184 | Evelyn Archer, Fieldsboro, 08505<br>(609) 298-2809 |
| Florence Twp. | Walter W. McDermott, Florence, 08518 | Harry Fauver, Jr., Florence, 08518<br>(609) 499-0259 |
| Hainesport Twp. | William E. Birchall Jr., Hainesport, 08036<br>(609) 267-2730 | Doris M. Platt, Hainesport, 08036<br>(609) 267-2730 |
| Lumberton Twp. | William E. Birchall, Jr., Lumberton, 08048<br>(609) 267-3217 | Harvey M. Sydnor, Lumberton, 08048 (609) 267-5961 |
| Mansfield Twp. | James Harvey, Trenton, 08620<br>(609) 298-0542 | Joan B. Slane, Columbus, 08022<br>(609) 298-4455 |

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| Maple Shade Twp. | Charles J. Johnson, Maple Shade, 08052<br>(609) 779-9610 | Joseph C. Sheridan, Jr., Maple Shade, 08052 (609) 779-9610 |
| Medford Twp. | Henry W. Haines, Medford, 08055<br>(609) 654-2608 | Joan Allen, Medford, 08055<br>(609) 654-2608 |
| Medford Lakes Boro | William J. McQuillan, Jr., Medford Lakes, 08055<br>(609) 654-8898 | John A. Weaver, Jr., Medford Lakes, 08055 (609) 654-8898 |
| Moorestown Twp. | VACANCY, Moorestown, 08057<br>(609) 235-0912 | David E. Longacre, Moorestown, 08057<br>(609) 235-0912 |
| Mount Holly Twp. | George C. Thomuika, Mount Holly, 08060<br>(609) 267-0170 | Louise F. Wilcox, Mt. Holly, 08060<br>(609) 267-0170 |
| Mount Laurel Twp. | Edward J. Burek, Mt. Laurel, 08054<br>(609) 234-0001 | Barbara Gnang, Mt. Laurel, 08054<br>(609) 234-0001 |
| New Hanover Twp. | Donald B. Malloy, Cookstown, 08511<br>(609) 758-7172 | Mildred I. South, Cookstown, 08511<br>(609) 723-2565 |
| North Hanover Twp. | Jeannette Bowers, Trenton, 08629<br>(609) 298-0073 | Margaret B. Davis, Allentown, 08501<br>(609) 723-2565 |
| Palmyra Borough | William H. Evaul, Palmyra, 08065<br>(609) 829-6100 | Rudolf K. Creyaufmiller, Jr., Palmyra, 08065 (609) 829-6100 |
| Pemberton Borough | James J. Noble, Mt. Holly, 08060<br>(609) 894-8222 | Theodore Thorn, Pemberton, 08068<br>(609) 894-8222 |
| Pemberton Twp. | Walter Kosul, New Lisbon, 08064<br>(609) 894-8201 | Mildred J. Speaker, New Lisbon, 08064<br>(609) 894-8201 |
| Riverside Twp. | Chester J. Jankowski, Riverside, 08075<br>(609) 461-1460<br>Anthony F. Cicali, Riverside | Michael F. Chiaccio, Riverside, 08075<br>(609) 461-1460 |
| Riverton Borough | William H. Evaul, Palmyra, 08065<br>(609) 829-0120 | Anna May Whitelock, Riverton, 08077<br>(609) 829-0120 |
| Shamong Twp. | James J. Noble, Mount Holly, 08060<br>(609) 267-0413 | Louise Berger, Vincentown, 08088<br>(609) 268-9530 |
| Southampton Twp. | John Keller, Vincentown, 08088<br>(609) 859-3232 | Joan Westcott, Vincentown, 08088<br>(609) 859-3235 |
| Springfield Twp. | F. Remer Shivers, Bordentown, 08505<br>(609) 267-5987 | Margaret Davis, Jobstown, 08041<br>(609) 723-2464 |
| Tabernacle Twp. | James Noble, Mt. Holly, 08060<br>(609) 268-1479 | John R. Cox, Vincentown, 08088<br>(609) 268-0447 |
| Washington Twp. | Cornelius Garrison, Pt. Republic, 08241<br>(609) 965-3062 | William Walters, Egg Harbor, 08215<br>(609) 965-3062 |
| Westampton Twp. | James J. Noble, Mt. Holly, 08060<br>(609) 267-1891 | Franklin E. Hoke, Mt. Holly, 08060<br>(609) 267-1891 |
| Willingboro Twp. | William G. Skelly, Willingboro, 08046<br>(609) 877-2203 | Sadie L. Johnson, Willingboro, 08046<br>(609) 877-2204 or 877-2206 |
| Woodland Twp. | John Keller, Jr., Chatsworth, 08019<br>(609) 268-0664 | George Fleming, Browns Mills, 08015<br>(609) 726-1700 |
| Wrightstown Borough | John Keller, Jr., Wrightstown, 08562<br>(609) 723-4450 or 758-2453 | I. Haines Crowshaw, Wrightstown, 08562 (609) 723-4450 |

## ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTORS—P.O. ADDRESS |
|---|---|---|
| Audubon Borough | Ronald Aaronson, Runnemede, 08078<br>(609) 547-0710 | Margaret Busch, Audubon, 08106<br>(609) 547-0710 |
| Audubon Park Borough | Thomas F. Beal, Runnemede, 08078<br>(609) 547-5236 | Eileen Ledrich, Audubon Park, 08106<br>(609) 547-5236 |
| Barrington Borough | Vincent DiAntonio, Barrington, 08007<br>(609) 547-0706 | Thomas M. Redanauer, Barrington, 08007 (609) 547-0707 |
| Bellmawr Borough | Andrew J. Doyle, Bellmawr, 08030<br>(609) 933-1313<br>Joseph Piduch, Bellmawr | Charles J. Sauter, III, Belmawr, 08031<br>(609) 933-1313 |
| Berlin Borough | Richard H. Kelleher, Berlin, 08009<br>(609) 767-2999 or 767-0022 | Frances T. Cartwright, Berlin, 08009<br>(609) 767-0022 |
| Berlin Twp. | Albert Stack, Jr., West Berlin, 08091<br>(609) 767-4380 | Richard F. McCarthy, W. Berlin, 08091<br>(609) 767-4380 |
| Brooklawn Borough | William M. Hunt, Brooklawn, 08030<br>(609) 456-0750<br>Herman J. vander Straeten, Brooklawn | J.J. Cerrone, Brooklawn, 08030<br>(609) 456-0750 |

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| Camden City | Patrick T. Corbett, Camden, 08101<br>(609) 757-7000 | Thomas A. Quattrochi, Camden, 08101<br>(609) 757-7000 |
| Cherry Hill Twp. | Joseph Zerbo, Cherry Hill, 08034<br>(609) 665-6500 | John J. Zarrolli, Cherry Hill, 08101<br>(609) 665-2800 |
| Chesilhurst Borough | William T. Lamb, Lawnside, 08045<br>(609) 767-4153 | Robert B. Williams, Waterford, 08089<br>(609) 767-4153 |
| Clementon Borough | Charles A. Warrington, Clementon, 08021<br>(609) 783-0284 | Kathryn Stiles, Clementon, 08021<br>(609) 783-0294 |
| Collingswood Borough | Walter Young, Collingswood, 08108<br>(609) 854-0720 | F. Adelaide Spear, Collingswood, 08108 (609) 854-0720 |
| Gibbsboro Borough | Michael J. Sheridan, Gibbsboro, 08026<br>(609) 783-6655 | Marge Stoll, Gibbsboro, 08026<br>(609) 783-6655 |
| Gloucester City | William Hunt, Gloucester City, 08030<br>(609) 456-1250 | Francis J. Gorman, Gloucester City, 08030 (609) 456-1250 |
| Gloucester Twp. | Edward J. Tuszl, Blackwood, 08012<br>(609) 228-4000<br>Frank F. Simiriglia, Blackwood<br>Gilbert V. Goble, Blackwood | Delores Joyce, Blackwood, 08012<br>(609) 228-4000 |
| Haddon Twp. | Albert C. Stack, Jr., Westmont, 08108<br>(609) 854-2727 | Clara Milsted, Collingswood, 08108<br>(609) 854-2727 |
| Haddonfield Borough | Michael J. Sheridan, Haddonfield, 08033<br>(609) 429-4700 | Janet Betley, Haddonfield, 08033<br>(609) 429-4700 |
| Haddon Heights Boro. | William Hunt, Haddon Heights, 08035<br>(609) 547-7164 | Kathryn M. Jones, Haddon Heights, 08035 (609) 547-7164 |
| Hi-Nella Borough | Albert C. Stack, Jr., Laurel Springs, 08021<br>(609) 783-3721 | Earl W. Schilling, Hi-Nella, 08083<br>(609) 783-7068 |
| Laurel Springs Boro. | Albert C. Stack, Jr., Laurel Springs, 08021<br>(609) 784-1026 | Patricia A. McCunney, Laurel Springs, 08021 (609) 784-1026 |
| Lawnside Borough | Walter A. Baxter, Jr., Somerdale, 08083<br>(609) 547-4045 | Howard Brown, Lawnside, 08045<br>(609) 547-4045 |
| Lindenwold Borough | Michael J. Sheridan, Lindenwold, 08021<br>(609) 783-2585 | Kathleen Borek, Lindenwold, 08021<br>(609) 783-2585 |
| Magnolia Borough | Ronald G. Aaronson, Runnemede, 08078<br>(609) 783-1520<br>James L. Nack, Magnolia | Barbara B. Gorman, Magnolia, 08049<br>(609) 783-1520 |
| Merchantville Boro. | A. Hobart Grant, Merchantville, 08109<br>(609) 662-2474 | Daniel P. Gotthold, Merchantville, 08109 (609) 662-2474 |
| Mt. Ephraim Borough | John J. McGraw, Haddonfield, 08033<br>(609) 931-1546 | Catherine Pepe, Mt. Ephraim, 08059<br>(609) 931-1546 |
| Oaklyn Borough | Anthony Leone, Oaklyn, 08107<br>(609) 858-2457<br>Peter V. Macine, Oaklyn<br>Howard D. Summerfield, Oaklyn | Judy Dolce, Oaklyn, 08107<br>(609) 858-2457 |
| Pennsauken Twp. | William R. Buffington, Pennsauken, 08110<br>(609) 665-1000 | Harold Roesler, Pennsauken, 08110<br>(609) 665-1000 |
| Pine Hill Borough | Michael J. Sheridan, Pine Hill, 08021<br>(609) 783-0374 | Mildred Mayer, Pine Hill, 08021<br>(609) 783-9020 |
| Pine Valley Borough | Robert W. Mather, Clementon, 08021<br>(609) 783-3000 | Robert W. Mather, Clementon, 08021<br>(609) 783-0374 |
| Runnemede Borough | Ronald G. Aaronson, Runnemede, 08078<br>(609) 939-4437 | David J. Watson, Runnemede, 08078<br>(609) 939-5161 |
| Somerdale Borough | Walter A. Baxter, Jr., Somerdale, 08083<br>(609) 783-6320 | Elizabeth J. Caswell, Somerdale, 08083<br>(609) 783-6320 |
| Stratford Borough | Harvey E. Duus, Stratford, 08084<br>(609) 783-0600 | Donald Carlson, Stratford, 08084<br>(609) 783-0600 |
| Tavistock Borough | Thomas M. Redanauer, Barrington, 08007<br>(609) 429-1878 | Thomas M. Redanauer, Barrington, 08007 (609) 429-1878 |
| Voorhees Twp. | Michael C. Kane, Voorhees, 08043<br>(609) 429-7757 | Florence E. Brady, Voorhees, 08043<br>(609) 429-7762 |
| Waterford Twp. | Albert Stack, Atco, 08004<br>(609) 767-0360 | Leah Wilhelm, Atco, 08004<br>(609) 767-0295 |
| Winslow Twp. | Stephen Kessler, Hammonton, 08037<br>(609) 567-0700<br>Neil N. Pastore, Elm | Charles A. Mauriello, Braddock, 08037<br>(609) 567-0700 |
| Woodlynne Boruugh | Bruce Coyle, Woodlynne, 08107<br>(609) 962-8300 | Curtis Meyers, Woodlynne, 08107<br>(609) 962-8300 |

## ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

| TAXING DISTRICT | ASSESSORS—P.O. ADDRESS | COLLECTORS—P.O. ADDRESS |
|---|---|---|
| Avalon Borough | George Powell, Jr., Avalon, 08202<br>(609) 967-8200 | Betty E. Crews, Avalon, 08202<br>(609) 967-8200 |
| Cape May City | John T. Dollinger, Cape May, 08204<br>(609) 884-8411 | Helen Lois Smith, Cape May, 08204<br>(609) 884-8411 |
| Cape May Point Boro. | Sandra J. Sharpley, Cape May Point, 08212<br>(609) 886-2005 | Evelyn Marcotte, Cape May Point, 08212 (609) 884-5603 |
| Dennis Twp. | W. Walter Robinson, Dennisville, 08214<br>(609) 861-3021 | J. Loren Swagler, Dennisville, 08214<br>(609) 861-3021 or 861-5122 |
| Lower Twp. | Sandra J. Sharpley, Villas, 08251<br>(609) 886-2005 | Joan Douglass, Villas, 08251<br>(609) 886-2005 |
| Middle Twp. | Robert P. Hand, Cape May Court House, 08210<br>(609) 465-4434 | Annie Watson, Cape May Court House, 08210 (609) 465-7191 |
| North Wildwood City | Frank C. Nelson, Jr., N. Wildwood, 08260<br>(609) 522-1041 | Albert E. Tarbotton, Jr., N. Wildwood, 08260 (609) 522-2049 |
| Ocean City | James E. Andrea, Ocean City, 08226<br>(609) 399-6111 | Charles Camp, Ocean City, 08226<br>(609) 399-6111 |
| Sea Isle City | John J. Newman, Sea Isle City, 08243<br>(609) 263-2500 | Verna Lynch, Sea Isle City, 08243<br>(609) 263-4461 |
| Stone Harbor Borough | Edwin F. Pain, Stone Harbor, 08247<br>(609) 368-5102 | Joan Hutchinson, Stone Harbor, 08247<br>(609) 368-5102 |
| Upper Twp. | George W. Powell, Jr., Tuckahoe, 08250<br>(609) 628-2012 | Muriel Wimberg, Tuckahoe, 08250<br>(609) 628-2012 |
| West Cape May Boro | Frank C. Nelson, Jr., N. Wildwood, 08260<br>(609) 884-2727 | Clinton Van Berry, W. Cape May, 08204<br>(609) 884-2726 |
| West Wildwood Borough | Andre Souchak, West Wildwood, 08260<br>(609) 522-4845 | Dorothy Tomlin, W. Wildwood, 08260<br>(609) 522-4845 |
| Wildwood City | Andre P. Souchak, Wildwood, 08260<br>(609) 522-2444 | Dominick Longobardi, Wildwood, 08260 (609) 522-2444 |
| Wildwood Crest Boro. | Andre P. Souchak, Wildwood Crest, 08260<br>(609) 522-7788 | Dorothy Unruh, Wildwood Crest, 08260<br>(609) 522-7729 |
| Woodbine Borough | John J. Newman, Woodbine, 08270<br>(609) 861-2153 | Frances Pettit, Woodbine, 08270<br>(609) 861-2153 or 861-2152 |

## ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Bridgeton City | Mary DiMatteo, Bridgeton, 08302<br>(609) 455-3230 | Jean S. Whyte, Bridgeton, 08302<br>(609) 455-3230 |
| Commercial Twp. | David Brown, Port Norris, 08349<br>(609) 785-1111 | Grace R. Robinson, Port Norris, 08349<br>(609) 785-1111 |
| Deerfield Twp. | Joseph F. Crispo, Bridgeton, 08302<br>(609) 451-3200 | Joseph Pipitone, Rosenhayn, 08352<br>(609) 451-3200 |
| Downe Twp. | Wayne Mounts, Dividing Creek, 08315<br>(609) 785-0739 | Anna Saulin, Newport, 08345<br>(609) 447-3153 |
| Fairfield Twp. | Franklin Atkinson, Fairton, 08320<br>(609) 451-9284 | Julia D. Gates, Fairton, 08320<br>(609) 451-9284 |
| Greenwich Twp. | Franklin Atkinson, Bridgeton, 08302<br>(609) 451-3588 | Laura Mae Doughty, Greenwich, 08323<br>(609) 451-2314 |
| Hopewell Twp. | Franklin Atkinson, Bridgeton, 08302<br>(609) 455-4330 | Bruce Ricards, Bridgeton, 08302<br>(609) 451-1230 |
| Lawrence Twp. | Melhale S. Lascarides, Millville, 08332<br>(609) 447-4554 | William Patitucci, Cedarville, 08311<br>(609) 447-3223 |
| Maurice River Twp. | Edward Carlisle, Heislerville, 08324<br>(609) 785-0422 | Roy Oliver, Dorchester, 08327<br>(609) 785-1120 |
| Millville City | Lewis F. Clark, Sr., Millville, 08332<br>(609) 825-7000 | Lewis Thompson, Millville, 08332<br>(609) 825-7000 |
| Shiloh Boro | Daniel W. Davis, Shiloh, 08353<br>(609) 451-7724 | Ruth Davis, Shiloh, 08353<br>(609) 451-7724 |
| Stow Creek Twp. | B. Frank Harris, Bridgeton, 08302<br>(609) 451-8365 | David G. Russell, Bridgeton, 08302<br>(609) 455-5424 |
| Upper Deerfield Twp. | George Taylor, Jr., Seabrook, 08302<br>(609) 451-3811 | Clair H. Miller, Jr., Seabrook, 08302<br>(609) 451-3811 |

## SUMMARY OF COUNTY TAX BOARD APPEALS—1981

| Taxing District | 1 Total Number of tax Appeals | 2 Number of Dispositions | | | 3 Number of Appeals in each Class of Property | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Approved | Dismissed | Withdrawn | Class 1 Vacant Land | Class 2 Residential | Class 3A Farm Regular | Class 3B Farm Qualified | Class 4 Commercial Industrial Apartment | *Business Personal Property |
| Atlantic | 3,226 | 1,212 | 1,921 | 93 | 1,265 | 1,709 | ...... | 10 | 325 | ...... |
| Bergen | 2,479 | 2,397 | 56 | 26 | 175 | 1,746 | ...... | 2 | 556 | ...... |
| Burlington | 1,356 | 1,148 | 176 | 32 | 603 | 565 | 32 | 9 | 147 | ...... |
| Camden | 1,214 | 761 | 75 | 378 | 348 | 581 | 12 | 1 | 272 | ...... |
| Cape May | 64 | 62 | 2 | ...... | 25 | 27 | 5 | 1 | 6 | ...... |
| Cumberland | 389 | 316 | 73 | 3 | 62 | 212 | 9 | 4 | 102 | ...... |
| Essex | 2,473 | 2,345 | 57 | 71 | 85 | 1,241 | 3 | ...... | 1,144 | ...... |
| Gloucester | 707 | 511 | 156 | 40 | 129 | 487 | 16 | 8 | 67 | ...... |
| Hudson | 1,298 | 1,053 | 86 | 159 | 95 | 261 | ...... | ...... | 942 | ...... |
| Hunterdon | 577 | 418 | 153 | 1 | 144 | 350 | 26 | 13 | 4 | ...... |
| Mercer | 1,053 | 709 | 301 | 43 | 181 | 654 | 25 | 4 | 189 | ...... |
| Middlesex | 477 | 446 | 17 | 14 | 185 | 152 | 6 | 4 | 130 | ...... |
| Monmouth | 1,326 | 723 | 476 | 41 | 425 | 633 | 3 | 3 | 188 | 3 |
| Morris | 779 | 598 | 157 | 24 | 277 | 331 | ...... | 6 | 165 | ...... |
| Ocean | 5,799 | 5,100 | 543 | 156 | 3,286 | 2,330 | 11 | ...... | 172 | ...... |
| Passaic | 916 | 420 | 472 | 24 | 284 | 360 | ...... | 1 | 268 | 3 |
| Salem | 100 | 72 | 7 | 21 | 24 | 60 | 1 | 3 | 12 | ...... |
| Somerset | 1,200 | 907 | 285 | 8 | 180 | 916 | 11 | 3 | 86 | 6 |
| Sussex | 1,073 | 1,003 | 65 | 5 | 510 | 445 | 21 | 19 | 78 | ...... |
| Union | 775 | 117 | 624 | 34 | 20 | 491 | ...... | ...... | 255 | ...... |
| Warren | 331 | 314 | 11 | 6 | 106 | 142 | 33 | 9 | 39 | ...... |
| Total | 27,612 | 20,632 | 5,713 | 1,179 | 8,411 | 13,693 | 214 | 100 | 5,147 | 12 |

*Telephones, telegraph and messenger systems companies.

# SUMMARY OF COUNTY TAX BOARD APPEALS—1981

| Taxing District | 4 Original amount of assessments Involved | 5 Total amount of assessment Reductions Granted | 6 Total amount of assessment Increases Granted | 7 Number of Appeals in each Filing Fee Category | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | $5.00 | $25.00 | $100.00 | $150.00 | No Fee | Other |
| Atlantic ...................... | $ 365,891,215 | $ 38,179,364 | $ 547,800 | 2,790 | 238 | 34 | 30 | 134 | ...... |
| Bergen ...................... | 227,465,903 | 51,841,661 | 1,888,000 | 1,415 | 276 | 95 | 94 | 599 | ...... |
| Burlington .................. | 147,120,874 | 28,996,290 | 442,430 | 639 | 55 | 28 | 20 | 2 | ...... |
| Camden ...................... | 98,934,595 | 17,736,582 | 43,110 | 1,093 | 73 | 23 | 16 | 9 | ...... |
| Cape May .................. | 3,068,450 | 674,245 | ...... | 57 | 6 | 1 | ...... | ...... | ...... |
| Cumberland .............. | 32,891,460 | 6,292,107 | 45,100 | 391 | 64 | 10 | 8 | 4 | ...... |
| Essex ........................ | 360,755,500 | 64,545,100 | 159,800 | 1,786 | 454 | 94 | 67 | 72 | ...... |
| Gloucester ................ | 80,374,650 | 7,124,800 | 47,600 | 311 | 26 | 4 | 13 | 353 | ...... |
| Hudson ...................... | 172,886,970 | 19,548,990 | ...... | 1,004 | 234 | 38 | 15 | 7 | ...... |
| Hunterdon ................ | 65,868,035 | 6,218,477 | 185,586 | 369 | 70 | 5 | 2 | 130 | ...... |
| Mercer ...................... | 139,136,586 | 19,565,306 | ...... | 774 | 233 | 31 | 15 | ...... | ...... |
| Middlesex .................. | 154,459,700 | 11,869,600 | 145,500 | 301 | 108 | 20 | 28 | 45 | ...... |
| Monmouth ................ | 143,479,500 | 11,034,780 | ...... | 1,045 | 82 | 32 | 16 | 85 | ...... |
| Morris ........................ | 154,067,675 | 24,590,450 | 643,750 | 548 | 160 | 36 | 18 | 11 | 6 |
| Ocean ........................ | 239,858,640 | 42,694,397 | 13,121,270 | 2,994 | 131 | 11 | 18 | 2,645 | ...... |
| Passaic ...................... | 104,639,898 | 9,605,278 | 52,500 | 657 | 98 | 12 | 15 | 134 | ...... |
| Salem ........................ | 11,646,550 | 2,707,605 | ...... | 92 | 2 | 3 | 2 | 1 | ...... |
| Somerset .................. | 187,557,500 | 15,386,543 | 2,024,500 | 652 | 110 | 13 | 16 | 7 | ...... |
| Sussex ...................... | 62,989,925 | 9,209,465 | 337,600 | 873 | 69 | 11 | 5 | 4 | ...... |
| Union ........................ | 46,155,359 | 5,286,785 | 80,000 | 540 | 163 | 60 | 12 | 1 | ...... |
| Warren ...................... | 20,858,765 | 3,924,382 | ...... | 295 | 30 | 2 | ...... | 2 | 2 |
| Total .................... | $2,820,107,750 | $397,012,207 | $19,764,546 | 18,626 | 2,682 | 563 | 410 | 4,245 | 8 |

| | | |
|---|---|---|
| Vineland City | Stephen C. Nothnick, Vineland, 08360<br>(609) 691-3000 | Alan Bernardini, Vineland, 08360<br>(609) 691-3000 |

## ASSESSORS AND COLLECTORS IN ESSEX COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Belleville Town | Peter A. Torre, Belleville, 07109<br>(201) 759-9100 | Stephen N. Vogel, Jr., Belleville, 07109<br>(201) 759-9100 |
| Bloomfield Town | Francis X. Murray, Bloomfield, 07003<br>(201) 743-4400 Ext. 7 & 8 | Victor A. Patti, Bloomfield, 07003<br>(201) 743-4400 Ext. 7 & 8 |
| Caldwell Boro | Donald J. Sherman, Caldwell, 07006<br>(201) 226-6100 | Maureen Pollock, Caldwell, 07006<br>(201) 226-6100 |
| Cedar Grove Twp. | Robert Johnson, Jr., Cedar Grove, 07009<br>(201) 239-1410 | Jean L. Ryan, Cedar Grove, 07009<br>(201) 239-1410 |
| East Orange City | Victor A. Hartsfield, Sr., E. Orange, 07019<br>(201) 266-5105 | James R. Oates, E. Orange, 07019<br>(201) 266-5130 |
| Essex Fells Borough | Donald J. Sherman, Caldwell, 07006<br>(201) 226-6100 | Marie B. Addis, Essex Fells, 07021<br>(201) 226-3400 |
| Fairfield Borough | Charles G. Schmitz, Fairfield, 07006<br>(201) 227-0580 | Victoria Nigro, Fairfield, 07006<br>(201) 227-0580 |
| Glen Ridge Borough | Robert Ebert, Glen Ridge, 07028<br>(201) 748-8400 | Stephen C. Berry, Glen Ridge, 07028<br>(201) 748-8400 |
| Irvington Town | Peter Smith, Irvington, 07111<br>(201) 372-2100<br>James Gibbs, Irvington | Richard Hildebrand, Irvington, 07111<br>(201) 372-2100 |
| Livingston Twp. | Richard J. Sheola, Livingston, 07039<br>(201) 992-5000 | Lawrence R. Traver, Livingston, 07039<br>(201) 992-5000 |
| Maplewood Twp. | Harold H. Liebeskind, Maplewood, 07039<br>(201) 762-8120 | Joseph W. Bonin, Maplewood, 07040<br>(201) 762-8120 |
| Millburn Twp. | John J. Murray, Millburn, 07041<br>(201) 564-7081 | Gerald A. Viturello, Millburn, 07041<br>(201) 564-7083 |
| Montclair Town | Jean Caradonna, Montclair, 07042<br>(201) 744-1400 Ext. 838 | Luisa Castillo, Montclair, 07042<br>(201) 744-1400 Ext. 823 or 824 |
| Newark City | Joseph Frisina, Newark, 07102<br>(201) 733-3952 | Kenneth A. Joseph, Newark, 07102<br>(201) 733-8098 |
| North Caldwell Boro | Charles G. Schmitz, N. Caldwell, 07006<br>(201) 228-4444 | Frances I. Lucchino, N. Caldwell, 07006<br>(201) 228-4444 |
| Nutley Town | Joseph F. Reilley, Nutley, 07110<br>(201) 667-2800 | Violet J. Hynes, Nutley, 07110<br>(201) 667-2800 |
| Orange C[illegible] | John J. Cuccolo, Orange, 07050<br>(201) 266-4013 | Eleanor Hayes, Orange, 07050<br>(201) 266-4016 |
| Roseland Borough | Robert J. Johnson, Jr., Roseland, 07068<br>(201) 226-8080 | Robert D. Bosworth, Roseland, 07068<br>(201) 226-8080 |
| So. Orange Village Twp. | Edward T. Coll, S. Orange, 07079<br>(201) 762-6000 | Margaret Newman, S. Orange, 07079<br>(201) 762-6000 |
| Verona Borough | William Merdinger, Verona, 07044<br>(201) 239-3805 | Dorothy M. Trimmer, Verona, 07044<br>(201) 239-5291 |
| West Caldwell Borough | Ralph W. Todd, W. Caldwell, 07006<br>(201) 226-2300<br>Henry A. Wefferling, Jr., W. Caldwell<br>Franklin P. Walton, W. Caldwell | Donald E. West, W. Caldwell, 07006<br>(201) 226-2300 |
| West Orange Town | Joseph Scaturro, Jr., W. Orange, 07052<br>(201) 325-4060 | Joseph G. Antonucci, W. Orange, 07052 (201) 325-4077 |

## ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Clayton Borough | Joseph A. Crane, Clayton, 08312<br>(609) 881-2882<br>Robert Checchia, Clayton | Alice Anton, Clayton, 08312<br>(609) 881-2882 |
| Deptford Twp. | Joseph A. Crane, Deptford 08096<br>(609) 845-5300<br>Alicia Meison, Deptford | Joyce Michaels, Deptford, 08096<br>(609) 845-3184 |
| East Greenwich Twp. | John F. D'Andrea, Clarksboro, 08020<br>(609) 423-0654 | Lois Pinzka, Clarksboro, 08020<br>(609) 423-0606 |

| | | |
|---|---|---|
| Elk Twp. | Charles Schimp, Monroeville, 08343<br>(609) 881-6525<br>John J. Miller, Monroeville | Louise N. Ziennker, Mullica Hill, 08062<br>(609) 478-2254 |
| Franklin Twp. | John W. Keuler, Sr., Franklinville, 08322<br>(609) 694-1234<br>George Tice, Sr., Woodbury Heights | Alex Clemick, Franklinville, 08322<br>(609) 694-1234 |
| Glassboro Borough | Michael J. Sheridan, Glassboro, 08028<br>(609) 881-0292<br>Francis M. Flynn, Jr., Glassboro | Allan Bernardini, Glassboro, 08028<br>(609) 881-9230 |
| Greenwich Twp. | Frank P. Leone, Gibbstown, 08027<br>(609) 423-1004 | Mildred Flagg, Gibbstown, 08027<br>(609) 423-1004 |
| Harrison Twp. | Kenneth T. Stretch, Mullica Hill, 08062<br>(609) 478-4111 | Patricia Shute, Mullica Hill, 08062<br>(609) 478-4111 |
| Logan Twp. | Horace J. Spoto, Bridgeport, 08014<br>(609) 467-2323 | Patricia Shute, Bridgeport, 08014<br>(609) 467-3606 |
| Mantua Twp. | Donald C. Rannels, Sewell, 08080<br>(609) 468-1500 | Marie Hires, Mantua, 08051<br>(609) 468-1500 |
| Monroe Twp. | Bruce B. Coyle, Williamstown, 08094<br>(609) 629-9251<br>Walter B. Trout, Williamstown | Bruce Coyle, Williamstown, 08094<br>(609) 629-9251 |
| National Park Borough | James H. Jones, National Park, 08063<br>(609) 845-3891 | Anna M. Cianci, National Park, 08063<br>(609) 845-3891 |
| Newfield Borough | Michael Jones, Newfield, 08344<br>(609) 697-1100<br>Stephen Nothnick, Vineland | Ruth Moynihan, Newfield, 08344<br>(609) 697-1100 |
| Paulsboro Borough | Franklin T. Price, Paulsboro, 08066<br>(609) 423-1500<br>Alicia L. Melson, Paulsboro<br>James B. Milliken, Paulsboro | Esther Salvatore, Paulsboro, 08066<br>(609) 423-1500 |
| Pitman Borough | Ronald J. Fijalkowski, Pitman, 08071<br>(609) 589-3522<br>E. Chris Kloss, Pitman<br>Nicholas Monahan, Deptford | Lois Thompson, Pitman, 08071<br>(609) 589-3522 |
| South Harrison Twp. | W. Kirk Horner, Harrisonville, 08039<br>(609) 478-4216 | William C. Pettit, Harrisonville, 08039<br>(609) 769-2531 |
| Swedesboro Borough | John D'Andrea, Swedesboro, 08085<br>(609) 467-0202 | Lura M. Conner, Swedesboro, 08085<br>(609) 467-0202 |
| Washington Twp. | Victoria Riddle, Turnersville, 08012<br>(609) 589-0535 | Franklin G. Atkinson, Blackwood, 08012 (609) 589-0538 |
| Wenonah Borough | James Danser, Wenonah, 08090<br>(609) 468-5228<br>Philip J. Schuler, Wenonah<br>Frank McFadden, Wenonah | Alberta Sargent, Wenonah, 08090<br>(609) 468-5228 |
| West Deptford Twp. | H. Adelbert Moore, Jr., Thorofare, 08096<br>(609) 845-4004 | Margaret D. Finan, Thorafare, 08086<br>(609) 845-4004 |
| Westville Borough | William M. Hunt, Brooklawn, 08090<br>(609) 456-0030 | Janice Stanley, Westville, 08093<br>(609) 756-0030 |
| Woodbury City | Horace Spoto, Woodbury, 08096<br>(609) 845-1300 | Helen Gielda, Woodbury, 08096<br>(609) 845-1300 |
| Woodbury Heights Boro | John W. Keuler, Sr., Woodbury Heights, 08097<br>(609) 848-2832<br>Frank J. Rizzo, Jr., Woodbury Heights<br>George Tice, Sr., Woodbury Heights | Francis J. Gaudet, Woodbury Heights, 08097 (609) 848-2832 |
| Woolwich Twp. | William T. Schoener, Swedesboro, 08085<br>(609) 467-9805 | Mary C. Folker, Swedesboro, 08085<br>(609) 467-1151 |

## ASSESSORS AND COLLECTORS IN HUDSON COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Bayonne City | Myron H. Solonynka, Bayonne, 07002<br>(201) 858-6048 | Francis J. Katusa, Bayonne, 07002<br>(201) 858-6054 |
| East Newark Borough | Henry Michaliszyn, E. Newark, 07029<br>(201) 481-2902 | Stanley L. Rimgail, E. Newark, 07029<br>(201) 481-2902 |
| Guttenberg Town | James C. Terhune, Secaucus, 07094<br>(201) 868-2516 | Caroline H. Amiage, Guttenberg, 07093<br>(201) 868-3304 |
| Harrison Town | Albert Cifelli, Harrison, 07029<br>(201) 482-1180 | Anthony J. Cicchino, Harrison, 07029<br>(201) 483-7329 |

| | | |
|---|---|---|
| Hoboken City | Woodrow S. Monte, Hoboken, 07030<br>(201) 420-2024<br>Andrew P. McGuire, Hoboken<br>Frank Bucino, Hoboken | Bernard Scrivani, Hoboken, 07030<br>(201) 420-2033 |
| Jersey City | Margaret Jeffers, Jersey City, 07302<br>(201) 547-5129 | John McLaughlin, Jersey City, 07302<br>(201) 547-5120 |
| Kearny Town | Charles B. Hand, Kearny, 07032<br>(201) 991-2700 | Charles Connolly, Kearny, 07032<br>(201) 991-2700 |
| North Bergen Twp. | Paul Sadlon, North Bergen, 07047<br>(201) 863-8500<br>Irwin Sabin, N. Bergen | Linda Weismann, North Bergen, 07047<br>(201) 863-8500 |
| Secaucus Town | James C. Terhune, Secaucus, 07094<br>(201) 330-2030 | Albert G. Bartolozzi, Secaucus, 07094<br>(201) 330-2020 |
| Union City | Hugh A. McGuire, Jr., Union City, 07087<br>(201) 348-5700<br>Mario DeLuca, Union City | Rose Geene, Union City, 07087<br>(201) 348-5714 |
| Weehawken Twp. | Paul R. Sadlon, Weehawken, 07087<br>(201) 865-7394 | Joseph Fredericks, Weehawken, 07087<br>(201) 867-2023 |
| West New York Town | Irwin Sabin, West New York, 07093<br>(201) 861-7000<br>John P. Campbell, West New York<br>Wilbur Heinemeyer, West New York | Bernard J. McDonald, West New York,<br>07093 (201) 861-7000 |

## ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Alexandria Twp. | Curtis H. Schick, Little York, 08834<br>(201) 996-2855 | Elsie H. Tigar, Milford, 08848<br>(201) 996-2702 |
| Bethlehem Twp. | Adolphus L. Busch, Hampton, 08827<br>(201) 537-2686 | Eloise Hagaman, Asbury, 08802<br>(201) 735-4107 |
| Bloomsbury Borough | Alma Papics, Flemington, 08822<br>(201) 782-4459 | Judy Holmberg, Bloomsbury, 08804<br>(201) 479-4924 |
| Califon Borough | Vincent J. Maguire, Annandale, 08801<br>(201) 735-5242 | Joseph L. Inguagiato, Califon, 07830<br>(201) 832-2091 |
| Clinton Town | Marcia S. Zujkowski, N. Plainfield, 07063<br>(201) 753-8000 Ext. 41 | Elaine Langan, Clinton, 08809<br>(201) 735-8616 |
| Clinton Twp. | Vincent J. Maguire, Annandale, 08801<br>(201) 735-5242 | Jacqueline Vosselman, Annandale,<br>08801 (201) 735-5242 |
| Delaware Twp. | Leland P. Harbourt, Jr., Sergeantsville, 08857<br>(609) 397-3240 | Agnes Higgins, Sergeantsville, 08557<br>(609) 397-3240 |
| East Amwell Twp. | C. Gilbert Blatchley, Hopewell, 08525<br>(201) 782-8536 | Beatrice Aten, Ringoes, 08551<br>(201) 782-5209 |
| Flemington Borough | William Brewer, Flemington, 08822<br>(201) 782-8840 | Florence Miller, Flemington, 08822<br>(201) 782-8840 |
| Franklin Twp. | Robert W. Schmid, Pittstown, 08867<br>(201) 735-4283 | Shirley H. Peterson, Flemington, 08822<br>(201) 782-3574 |
| Frenchtown Borough | Charles G. Thorne, Annandale, 08801<br>(201) 735-8635 | Virginia Atheras, Frenchtown, 08825<br>(201) 996-4524 |
| Glen Gardner Borough | Robert McN. Vance, Somerville, 08876<br>(201) 526-1226 | Barbara Poole, Glen Gardner, 08826<br>(201) 537-2527 |
| Hampton Borough | Robert McN. Vance, Somerville, 08876<br>(201) 526-1226 | Robert C. Smith, Hampton, 08827<br>(201) 537-2272 |
| High Bridge Borough | Frank Jones, High Bridge, 08829<br>(201) 735-7047 | Deborah Giordano, High Bridge, 08829<br>(201) 658-6170 |
| Holland Twp. | Paul Frank Dzavik, Milford, 08848<br>(201) 995-4830 | William F. Case, Milford, 08848<br>(201) 995-2047 |
| Kingwood Twp. | Larry Melamed, Trenton, 08619<br>(215) 943-6861 | Margaret Augustine, Frenchtown,<br>08825 (201) 996-4276 |
| Lambertville City | Eli Serienga, Lambertville, 08530<br>(609) 397-2337 | Mary E. Sheridan, Lambertville, 08530<br>(609) 397-0110 |
| Lebanon Borough | Richard R. Sammis, Lebanon, 08833<br>(201) 236-2820 | Robert F. Hagan, Sr., Lebanon, 08833<br>(201) 236-2342 |
| Lebanon Twp. | Carole Hoffman, Glen Gardner, 08826<br>(201) 537-2180 | Pauline B. Smith, Glen Gardner, 08826<br>(201) 638-8525 |

| | | |
|---|---|---|
| Milford Borough | Charles G. Thorne, Milford, 08848<br>(201) 995-4323 | Mrs. William Bailey, Milford, 08848<br>(201) 995-2760 |
| Raritan Twp. | William A. Brewer, Flemington, 08822<br>(201) 782-2919 | John E. Tine, Jr., Flemington, 08822<br>(201) 782-2919 |
| Readington Twp. | Norman A. Stevens, Whitehouse Station, 08889<br>(201) 534-4051 | Bertal Wink, Whitehouse Station, 08889<br>(201) 534-4051 |
| Stockton Borough | Vincent J. Maguire, Annandale, 08801<br>(201) 735-5242 | Charles J. Soriero, Jr., Stockton, 08859<br>(609) 397-2051 |
| Tewksbury Twp. | Henry H. Barlow, Califon, 07830<br>(201) 439-2205 | Catherine Park, Califon, 07830<br>(201) 832-5161 |
| Union Twp. | Vincent J. Maguire, Annandale, 08801<br>(201) 735-5242 | Robert J. Gyuro, Hampton, 08827<br>(201) 735-9110 |
| West Amwell Twp. | Eli Serlenga, Lambertville, 08530<br>(609) 397-2337 | Mildred E. Lambert, Lambertville, 08530 (609) 397-2054 |

## ASSESSORS AND COLLECTORS IN MERCER COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| East Windsor Twp. | Edward C. Noller, E. Windsor, 08520<br>(609) 443-4000 | Dolores A. Bell, E. Windsor, 08520<br>(609) 443-4000 |
| Ewing Twp. | H. Edward Kenk, Trenton, 08618<br>(609) 883-2900<br>Charles Drotar, Jr., Trenton<br>Sebastian R. Fraulino, Trenton<br>John Elder, Trenton | Blacey M. Cammarata, Trenton, 08618<br>(609) 883-2900 |
| Hamilton Twp. | H. Randolph Brokaw, Trenton, 08650<br>(609) 890-3557 | Mary Cook, Trenton, 08650<br>(609) 890-3546 |
| Hightstown Borough | Robert E. Ohle, Hightstown, 08520<br>(609) 448-1080 | Edith V. Erving, Hightstown, 08520<br>(609) 448-1080 |
| Hopewell Borough | Christopher Fuges, Hopewell, 08525<br>(609) 466-0965 | Alice M. Lowe, Hopewell, 08525<br>(609) 466-0965 |
| Hopewell Twp. | Martin M. Guhl, Titusville, 08560<br>(609) 737-0607 | Mildred H. Geruc, Titusville, 08560<br>(609) 737-0630 |
| Lawrence Twp. | William H. Hough, Lawrenceville, 08648<br>(609) 896-9400 Ext. 33 | Thomas R. Kalisch, Lawrenceville, 08648 (609) 896-9400 Ext. 17 |
| Pennington Borough | William C. Rockel, Pennington, 08534<br>(609) 737-0276 | Lillian I. Spais, Pennington, 08534<br>(609) 737-0276 |
| Princeton Borough | Stuart Robson, Jr., Princeton, 08540<br>(609) 924-3439 | Helen M. Bess, Princeton, 08540<br>(609) 924-3439 |
| Princeton Twp. | Stuart Robson, Jr., Princeton, 08540<br>(609) 924-1084 | Theodore H. Kennedy, Princeton, 08540 (609) 924-1058 |
| Trenton City | Joseph T. Kucinski, Trenton, 08608<br>(609) 989-3083 | Steve Zielinski, Trenton, 08608<br>(609) 989-3023 |
| Washington Twp. | E. Lee Jones, Robbinsville, 08691<br>(609) 259-7082 | Marjorie M. Tindall, Windsor, 08561<br>(609) 448-3042 |
| West Windsor Twp. | Steven H. Benner, Princeton Junction, 08550<br>(609) 799-2400 | Kay T. Reed, Princeton Junction, 08550<br>(609) 799-2400 |

## ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Carteret Borough | Anthony Frazzano, Carteret, 07008<br>(201) 541-7822 | Monroe Schneckendorf, Carteret, 07008 (201) 541-7814 |
| Cranbury Twp. | Robert S. Barlow, Jr., Cranbury, 08512<br>(609) 395-0544<br>Asa Mowery, Cranbury<br>Richard M. Scott, Cranbury | Kathryn M. Hansen, Cranbury, 08512<br>(609) 395-0760 |
| Dunellen Borough | Anthony Frazanno, Dunellen, 08812<br>(201) 968-3033 | Mrs. K.S. Gangemi, Dunellen, 08812<br>(201) 968-1226 |
| East Brunswick Twp. | William T. Bailey, E. Brunswick, 08816<br>(201) 254-4600 | Irene Wolff, E. Brunswick, 08816<br>(201) 254-4600 |
| Edison Twp. | John W. Mooney, Nixon, 08817<br>(201) 287-0900 | Gary M. Farinich, Edison, 08817<br>(201) 287-0900 |
| Helmetta Borough | Edward Heindel, Jamesburg, 08831<br>(201) 521-0386 | Margaret J. Wilson, Helmetta, 08828 |

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|---|---|---|
| Highland Park Borough | J. Howard Kolb, Highland Park, 08904<br>(201) 572-3400 | George J. Katz, Highland Park, 08904<br>(201) 572-3400 |
| Jamesburg Borough | Carmen C. Pierre, Jamesburg, 08831<br>(201) 521-2222 | Frank J. Jawidzik, Jamesburg, 08831<br>(201) 521-2222 |
| Metuchen Borough | Kathy Hayes, Metuchen, 08840<br>(201) 549-3600 | Eleanor Brenan, Metuchen, 08840<br>(201) 549-3600 |
| Middlesex Borough | Francis T. Zupko, Middlesex, 08846<br>(201) 356-7400 | John Ross, Middlesex, 08846<br>(201) 356-7400 |
| Milltown Borough | Harry Bolotin, Milltown, 08850<br>(201) 828-2100 | Mary Rodemacher, Milltown, 08850<br>(201) 828-2100 |
| Monroe Twp. | Thomas R. Lawrence, Jamesburg, 08831<br>(201) 521-4400 | Josephine Rosnick, Jamesburg, 08831<br>(201) 521-4400 |
| New Brunswick City | Louis Schick, New Brunswick, 08901<br>(201) 745-5011 | Elizabeth E. Barry, New Brunswick, 08901 (201) 745-5030 |
| North Brunswick Twp. | Susan Supak, North Brunswick, 08902<br>(201) 247-0922 | Bernice M. Echert, N. Brunswick, 08902<br>(201) 247-0922 |
| Old Bridge Twp. | Courtney Powell, Old Bridge, 08857<br>(201) 721-5500 | Claire Viafora, Old Bridge, 08857<br>(201) 721-5600 |
| Perth Amboy City | James G. Goumas, Perth Amboy, 08861<br>(201) 826-0290<br>Eldo Magnani, Jr., Perth Amboy | Marion La Pira, Perth Amboy, 08861<br>(201) 826-2087 |
| Piscataway Twp. | Joan Dambach, Piscataway, 08854<br>(201) 981-0800<br>Thomas Boyle, Dunellen<br>John Redmond, Piscataway | Edward Wanzie, Piscataway, 08854<br>(201) 981-0800 |
| Plainsboro Twp. | Robert Barlow, Plainsboro, 08512<br>(609) 499-0909 | Philip Rodefeld, Plainsboro, 08536<br>(609) 981-0800 |
| Sayreville Borough | John H. Kolb, Sayreville, 08872<br>(201) 257-3200 | James P. Dolan, Sayreville, 08872<br>(201) 257-3200 |
| South Amboy City | Charles Monica, South Amboy, 08879<br>(201) 721-0064 | Jo Anne Brennan, S. Amboy, 08879<br>(201) 721-0106 |
| South Brunswick Twp. | Eli Serlenga, Monmouth Junction, 08852<br>(201) 329-4000<br>Linda E. Peters, Monmouth Junction | Joseph E. Rauch, Monmouth Junction, 08852 (201) 329-8122 |
| South Plainfield Boro | Gary Toth, South Plainfield, 07080<br>(201) 724-9000 | Charles O. Hauss, S. Plainfield, 07080<br>(201) 724-9000 |
| South River Borough | Carl J. Alongi, Jr., S. River, 08882<br>(201) 257-1209 | John J. Wornowicz, S. River, 08882<br>(201) 238-3930 |
| Spotswood Borough | Susan Supak, Spotswood, 08884<br>(201) 251-2068 | Jean Gretch, Spotswood, 08884<br>(201) 251-2346 |
| Woodbridge Twp. | John Redmond, Woodbridge, 07095<br>(201) 634-4500 | Harold F. Mullin, Woodbridge, 07095<br>(201) 634-4500 |

## ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

| TAXING | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Aberdeen Twp. | Allen V. Trauben, Aberdeen, 07747<br>(201) 583-4200 | Pauline K. Behr, Aberdeen, 07747<br>(201) 583-4200 |
| Allenhurst Borough | Benjamin P. Lissner, Jr., Deal, 07711<br>(201) 531-2757 | James T. Burke, Allenhurst, 07711<br>(201) 531-2757 |
| Allentown Borough | E. Lee Jones, Allentown, 08501<br>(609) 259-3151 | H. Marie Mika, Allentown, 08501<br>(609) 259-3151 |
| Asbury Park City | Samuel Befarah, Jr., Asbury Park, 07712<br>(201) 775-2100 | Helen Pride, Asbury Park, 07712<br>(201) 775-2100 |
| Atlantic Highlands Boro. | William J. Griffin, Atlantic Highlands, 07716<br>(201) 291-1445 | Joan A. Smith, Atlantic Highlands, 07716 (201) 291-3297 |
| Avon-by-the-Sea-Boro. | Charles Bramhall, Avon, 07717<br>(201) 774-0871 | Judith A. Bramhall, Avon, 07717<br>(201) 774-0871 |
| Belmar Borough | William A. Burkhardt, Belmar, 07719<br>(201) 681-3693 | Donald F. Matthew, Belmar, 07719<br>(201) 681-1176 |
| Bradley Beach Borough | Charles Bramhall, Avon-by-the-Sea, 07717<br>(201) 774-3904 | Susan Farry, Bradley Beach, 07720<br>(201) 774-3904 |
| Brielle Borough | William A. Burkhardt, Brielle, 08730<br>(201) 528-6262 | Ruth Zimmer, Birelle, 08730<br>(201) 528-6262 |
| Colts Neck Twp. | Bernard J. Marx, Colts Neck, 07722<br>(201) 462-5470 | Caroline McCoy, Colts Neck, 07722<br>(201) 462-5470 |

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|---|---|---|
| Deal Borough | Benjamin P. Lissner, Jr., Deal, 07723<br>(201) 531-1454<br>Harry Alikas, Deal | Margaret Mazza, Deal, 07723<br>(201) 531-1454 |
| Eatontown Borough | Myron Kozicky, Eatontown, 07724<br>(201) 542-2811 | Martha LaBrecque, Eatontown, 07724<br>(201) 542-0096 |
| Englishtown Borough | Anthony Arbach, Englishtown, 07726<br>(201) 446-9235 | David H. Baird, Englishtown, 07726<br>(201) 446-9235 |
| Fair Haven Borough | Bernard J. Marx, Fair Haven, 07701<br>(201) 741-0891 | Dale Connor, Fair Haven, 07701<br>(201) 741-0891 |
| Farmingdale Borough | Gladys P. Ascough, Farmingdale, 07727<br>(201) 364-8100 | Marguerite Cusson, Farmingdale, 07727 (201) 938-5561 |
| Freehold Borough | Fred Quinn, Freehold, 07728<br>(201) 462-1410 | Edward M. Lewis, Freehold, 07728<br>(201) 462-1410 |
| Freehold Twp. | Nancy A. Queeney, Freehold, 07728<br>(201) 462-7900 | Robert N. Ferrell, Freehold, 07728<br>(201) 462-7900 |
| Hazlet Twp. | Robert E. Smith, Hazlet, 07730<br>(201) 264-1700 | Paul A. Stallone, Hazlet, 07730<br>(201) 264-1700 |
| Highlands Borough | Albert Emery, Highlands, 07732<br>(201) 872-1519 | Herbert W. Hartsgrove, Highland, 07732 (201) 872-1516 |
| Holmdel Twp. | Vincent M. Pomarico, Holmdel, 07733<br>(201) 946-8197 | Shirley S. Cox, Holmdel, 07733<br>(201) 946-4455 |
| Howell Twp. | Gladys P. Ascough, Howell, 07731<br>(201) 938-4500 | Hedda Barkalow, Howell, 07731<br>(201) 938-4500 |
| Interlaken Borough | F. Leroy Garrabrant, Jr., Interlaken, 07712<br>(201) 531-3688 | Anne F. Navin, Interlaken, 07712<br>(201) 531-3688 |
| Keansburg Borough | Cornelius Guiney, Keansburg, 07734<br>(201) 787-0215 Ext. 35 | Annette Morrison, Keansburg, 07734<br>(201) 787-0215 Ext. 26 |
| Keyport Borough | Courtney Powell, Old Bridge, 08857<br>(201) 739-3900<br>Allen V. Trauben, Keyport<br>Barbara Clark, Keyport | Pauline Redmond, Keyport, 07735<br>(201) 739-3900 |
| Little Silver Borough | Bernard J. Marx, Little Silver, 07739<br>(201) 842-2400 | Catherine C. Wright, Little Silver, 07739<br>(201) 842-2400 |
| Loch Arbour Village | Benjamin P. Lissner, Deal, 07723<br>(201) 531-4740 | Helen Pines, Loch Arbour, 07711<br>(201) 531-4740 |
| Long Branch City | Carl J. Alongi, Jr., Long Branch, 07740<br>(201) 222-7000 | Edward Mazzaco, Long Branch, 07740<br>(201) 222-7000 Ext. 26 |
| Manalapan Twp. | Theresa R. Enright, Tennent, 07763<br>(201) 446-3200 | A. Jim Sadowsky, Tennent, 07753<br>(201) 446-3200 |
| Manasquan Borough | William A. Burkhardt, Manasquan, 08736<br>(201) 223-0544 | Charles E. Patterson, Manasquan, 08736 (201) 223-0544 |
| Marlboro Twp. | Mary Lou Hartman, Marlboro, 07746<br>(201) 536-0200 | Shirley Giaquento, Marlboro, 07746<br>(201) 536-0200 |
| Matawan Borough | Barbara A. Clark, Matawan, 07747<br>(201) 566-3899 | Mary M. Geran, Matawan, 07747<br>(201) 566-3899 |
| Middletown Twp. | Thomas Phillips, Middletown, 07748<br>(201) 671-3100 | Herbert E. Bradshaw, Middletown, 07748 (201) 671-1919 |
| Millstone Twp. | Lawrence Marzocca, Clarksburg, 08510<br>(609) 259-2650 | David H. Baird, Englishtown, 07726<br>(609) 259-2650 |
| Monmouth Beach Boro. | Roy H. Olsen, Monmouth Beach, 07750<br>(201) 229-2204 | Louis P. Sodano, Monmouth Beach, 07750 (201) 229-2204 |
| Neptune Twp. | William C. Hogan, Neptune, 07753<br>(201) 988-5200 | James T. Burke, Neptune, 07753<br>(201) 988-5200 |
| Neptune City | F. Leroy Garrabrant, Jr., Neptune, 07753<br>(201) 776-7224 | Mildred M. Adams, Neptune, 07753<br>(201) 776-7224 |
| Ocean Twp. | Alba Dello, Oakhurst, 07755<br>(201) 531-5000 | Martin L. Bailey, Oakhurst, 07755<br>(201) 531-5000 |
| Oceanport Borough | Ernest G. Hoffman, Oceanport, 07757<br>(201) 222-8221<br>Frank A. Anfuso, Oceanport<br>George F. Barrett, Oceanport | Ida M. Lancaster, Oceanport, 07757<br>(201) 222-8221 |
| Red Bank Borough | A. Fred Maffeo, Red Bank, 07701<br>(201) 747-5200 | Bruce Loversidge, Red Bank, 07701<br>(201) 747-5200 |
| Roosevelt Borough | Michael L. Ticktin, Roosevelt, 08555<br>(609) 448-0539 | Louise Prezant, Roosevelt, 08555<br>(609) 448-0539 |

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| Rumson Borough | Frances Maxson, Rumson, 07760<br>(201) 842-3302 | Barbara A. Horn, Rumson, 07760<br>(201) 842-1170 |
| Sea Bright Borough | Roy H. Olsen, Monmouth Beach, 07750<br>(201) 842-0043 | Mary Larson, Sea Bright, 07760<br>(201) 842-0043 |
| Sea Girt Borough | William A. Burkhardt, Sea Girt, 08750<br>(201) 449-9433 | Helen B. Brash, Sea Girt, 08750<br>(201) 449-9433 |
| Shrewsbury Borough | Bernard J. Marx, Little Silver, 07739<br>(201) 741-3322 | Jane A. Longo, Shrewsbury, 07701<br>(201) 741-3322 |
| Shrewsbury Twp. | Anne C. Switek, Eatontown, 07724<br>(201) 542-0675 | Anne C. Switek, Eatontown, 07724<br>(201) 542-0675 |
| South Belmar Borough | Samuel Befarah, III, Neptune, 07753<br>(201) 681-3232 | Claire Haggerty, South Belmar, 07719<br>(201) 681-3232 |
| Spring Lake Borough | William A. Burkhardt, Spring Lake, 07762<br>(201) 449-5252 | Mary Jane Sylvester, Spring Lake, 07762 (201) 449-6326 |
| Spring Lake Heights Boro. | John Currie, Spring Lake, 07762<br>(201) 449-3500 | Jeanne West, Spring Lake, 07762<br>(201) 449-3500 |
| Tinton Falls Borough | Sheila C. O'Keefe, Tinton Falls, 07724<br>(201) 542-2324 | Ann C. Ervin, Tinton Falls, 07724<br>(201) 542-0797 |
| Union Beach Borough | Robert Smith, Union Beach, 07735<br>(201) 264-2360 | Eileen Schlemm, Union Beach, 07735<br>(201) 264-5662 |
| Upper Freehold Twp. | Thomas Seiler, Cream Ridge, 08514<br>(609) 758-7738 | Charles T. Faber, Jr., Cream Ridge, 08514 (609) 758-7738 |
| Wall Twp. | Joseph A. Montana, Wall, 07719<br>(201) 681-6300 | Bertha Doey, Wall, 07719<br>(201) 681-6300 |
| West Long Branch Boro | F. Donald Squillante, W. Long Branch, 07764<br>(201) 229-1756 | Frances L. Townsend, W. Long Branch, 07764 (201) 222-3649 |

## ASSESSORS AND COLLECTORS IN MORRIS COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Boonton Town | Louis C. Pisacane, Boonton, 07005<br>(201) 335-2400<br>Arthur J. Higgins, Boonton<br>Anthony F. Scozzafava, Boonton | Robert Kapral, Boonton, 07005<br>(201) 335-2400 |
| Boonton Twp. | Susan Yancey-Disbrow, Boonton, 07005<br>(201) 334-6891 | Mary Rusnack, Boonton, 07005<br>(201) 334-6891 |
| Butler Borough | Clayton D. Brown, Butler, 07405<br>(201) 838-5158 | Janice R. Siek, Butler, 07405<br>(201) 838-5158 |
| Chatham Borough | Kenneth J. Hume, Chatham, 07928<br>(201) 635-1779<br>Robert G. Huntington, Jr., Chatham<br>William B. Lerf, Chatham | Robert Dowds, Chatham, 07926<br>(201) 635-1778 |
| Chatham Twp. | VACANCY ...... Chatham, 07928<br>(201) 822-1648 | E. A. Alpaugh, Chatham, 07928<br>(201) 377-0590 |
| Chester Borough | Peyton W. Rochelle, Chester 07930<br>(201) 879-5361 or 876-3315 | Julia A. Robinson, Chester, 07930<br>(201) 879-5361 |
| Chester Twp. | Peyton W. Rochelle, Chester, 07930<br>(201) 879-5894 | E. Naomi Caruso, Chester, 07930<br>(201) 879-5274 |
| Denville Twp. | John A. Dyksen, Denville, 07834<br>(201) 625-8333 | Elizabeth Herrmann, Denville, 07834<br>(201) 625-8300 |
| Dover Town | Lena DiYanni, Dover, 07801<br>(201) 366-2200 Ext. 27 | Mary May, Dover, 07801<br>(201) 366-2200 |
| East Hanover Twp. | Mary Q. Hill, E. Hanover, 07936<br>(201) 887-5056<br>Ralph T. Meloro, IV, Morris Plains<br>Donald J. Sherman, E. Hanover | Amelia V. Ferris, E. Hanover, 07936<br>(201) 887-5454 |
| Florham Park Borough | John J. Murray, Florham Park, 07932<br>(201) 377-5800 | Linda S. Reino, Florham Park, 07932<br>(201) 377-5800 |
| Hanover Twp. | William Merdinger, Whippany, 07981<br>(201) 887-1000<br>Ralph T. Meloro, IV, Whippany | Michael S. Zambito, Whippany, 07981<br>(201) 887-1000 |
| Harding Twp. | Robert J. Edgar, New Vernon, 07976<br>(201) 267-8000 | Lillian M. Hodge, New Vernon, 07976<br>(201) 267-8000 |
| Jefferson Twp. | Arthur E. Mitchko, Lake Hopatcong, 07849<br>(201) 697-1500 | Margaret B. Knuth, Lake Hopatcong, 07849 (201) 697-1500 |

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|---|---|---|
| Kinnelon Borough | Charles J. Fimminella, Kinnelon, 07405<br>(201) 838-5402<br>Richard F. Lummer, Kinnelon | Irene Kwasnik, Kinnelon, 07405<br>(201) 838-5405 |
| Lincoln Park Borough | Philip Schneider, Lincoln Park, 07035<br>(201) 694-6102 | Olive P. Ponnwitz, Lincoln Park, 07035<br>(201) 694-6102 |
| Madison Borough | John R. Staley, Madison, 07940<br>(201) 377-8000 | Margaret A. Sarrow, Madison, 07940<br>(201) 377-8000 |
| Mendham Borough | Ernest DelGuercio, Mendham, 07945<br>(201) 543-7152 | Kathleen Clemency, Mendham, 07945<br>(201) 543-7152 |
| Mendham Twp. | Ernest F. DelGuercio, Brookside, 07926<br>(201) 543-4555 | Sanford C. Fleury, Brookside, 07926<br>(201) 543-4570 |
| Mine Hill Twp. | John F. Gaynor, Dover, 07801<br>(201) 366-9002 | Marcella Gallo, Dover, 07801<br>(201) 366-9002 |
| Montville Twp. | Philip V. Schneider, Montville, 07045<br>(201) 334-2470 | Marjorie Witty, Montville, 07045<br>(201) 334-2590 |
| Morris Twp. | Robert J. Edgar, Convent Station, 07961<br>(201) 539-4880 | Roland F. Mesler, Convent Station,<br>07961 (201) 539-4880 |
| Morris Plains Borough | Allan W. Adams, Morris Plains, 07950<br>(201) 538-2224<br>Joseph D. Bellomo, Morris Plains | Jean D. Osborne, Morris Plains, 07950<br>(201) 538-2444 |
| Morristown Town | Pasquale Aceto, Morristown, 07960<br>(201) 538-4300 | John M. Watson, Jr., Morristown,<br>07960 (201) 538-4300 |
| Mountain Lake Boro. | James Jones, Mountain Lakes, 07046<br>(201) 334-3131 | Mary Ellen Babyack, Mountain Lakes,<br>07046 (201) 344-3131 |
| Mt. Arlington Borough | Dorothy S. McCarthy, Mt. Arlington, 07856<br>(201) 398-4100<br>Morris M. Perugini, Mt. Arlington | Morris M. Perugini, Mt. Arlington,<br>07856 (201) 398-4100 |
| Mount Olive Twp. | Gloria A. Cross, Budd Lake, 07828<br>(201) 691-0900 | Nicholas Lelia, Budd Lake, 07828<br>(201) 691-0900 |
| Netcong Borough | Augustine A. Amendola, Netcong, 07857<br>(201) 347-0252 | Alice Henderson, Netcong, 07857<br>(201) 347-0252 |
| Parsippany-Troy Hills Twp. | Charles W. Fouquet, Parsippany, 07054<br>(201) 263-4271 | Charles M. Kennedy, Jr., Parsippany,<br>07054 (201) 263-4255 |
| Passaic Twp. | Henry J. Payne, Millington, 07946<br>(201) 647-0550<br>Lester G. Pyle, Gillette<br>John A. Gausz, Watchung | Armando Rossi, Millington, 07946<br>(201) 647-0550 |
| Pequannock Twp. | Edward P. Godfrey, Pompton Plains, 07444<br>(201) 835-5700<br>Frank Dalton, Assessment Clerk, Pompton Plains<br>Ray LaBoeuf, Assessment Clerk, Pompton Plains | Regina Bauer, Pomptom Plains, 07444<br>(201) 835-5700 |
| Randolph Twp. | John R. Staley, Randolph, 07869<br>(201) 361-8200 | Michael Soccio, Randolph, 07801<br>(201) 361-8200 |
| Riverdale Borough | Frank Dalton, Riverdale, 07457<br>(201) 835-4060 | Dale M. Nelson, Riverdale, 07457<br>(201) 835-4060 |
| Rockaway Borough | Dorothy S. McCarthy, Rockaway, 07866<br>(201) 627-2000 | Ann James, Rockaway, 07866<br>(201) 627-2000 |
| Rockaway Twp. | Harold Baumwoll, Rockaway, 07866<br>(201) 627-7200<br>Natalie Lipkin, Rockaway | Mary L. Hocking, Rockaway, 07866<br>(201) 627-7200 |
| Roxbury Twp. | Morris Perugini, Succasunna, 07876<br>(201) 584-7400<br>Ann Gentile, Succasunna<br>Douglas Haugk, Convent Station | Harold J. Davis, Succasunna, 07876<br>(201) 584-7400 |
| Victory Gardens Boro. | Edward S. DiYanni, Dover, 07801<br>(201) 366-5312 | Stephen P. Arthur, Dover, 07801<br>(201) 366-5312 |
| Washington Twp. | Robert W. Pastor, Long Valley, 07853<br>(201) 876-3315 | Marjorie L. Bryant, Long Valley, 07853<br>(201) 876-3845 |
| Wharton Borough | Dorothy S. McCarthy, Wharton, 07885<br>(201) 361-8444 | Roderick J. Kennedy, Wharton, 07885<br>(201) 361-8444 |

## ASSESSORS AND COLLECTORS IN OCEAN COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Barnegat Twp. | Debbie Spettel, Barnegat, 08005<br>(609) 698-7832<br>Frederick A. Smith, Barnegat | Joseph Regatts, Barnegat, 08005<br>(609) 698-7832 |
| Barnegat Light Boro | Richard H. Schupeltz, Ship Bottom, 08008<br>(609) 494-2343 | Denise A. Bohack, Barnegat Light, 08006 (609) 494-2343 |
| Bay Head Borough | Martin J. Burns, Jr., Bay Head, 08742<br>(201) 892-0633 | Patricia Wojcik, Bay Head, 08742<br>(201) 892-8920 |
| Beach Haven Borough | H. Richard Schupeltz, Ship Bottom, 08008<br>(609) 492-0111 | Arlinda Crossley, Beach Haven, 08008<br>(609) 492-0111 |
| Beachwood Borough | William P. Hyatt, Beachwood, 08722<br>(201) 349-0245 | Elizabeth Allaire, Beachwood, 08722<br>(201) 349-0245 |
| Berkeley Twp. | Ruth A. Hardie, Bayville, 08721<br>(201) 244-7400 | Nellie Harrigfeld, Bayville, 08721<br>(201) 244-7400 |
| Brick Twp. | Joseph A. Cordo, Brick Town, 08723<br>(201) 477-3000 | Mike Iacobino, Brick Town, 08723<br>(201) 477-3000 |
| Dover Twp. | Kenneth H. Beck, Toms River, 08753<br>(201) 341-1000<br>Victoria Micklewicz, Toms River<br>Lawrence Henbest, Toms River | George Glehan, Toms River, 08753<br>(201) 341-1000 |
| Eagleswood Twp. | Joseph C. Horner, Waretown, 08758<br>(609) 296-3040 | Barbara A. Stover, West Creek, 08092<br>(609) 296-3040 |
| Harvey Cedars Borough | Richard H. Schupeltz, Harvey Cedars, 08008<br>(609) 494-2843 | George Laczko, Harvey Cedars, 08040<br>(609) 494-2843 |
| Island Heights Boro | Kenneth H. Beck, Island Heights, 08732<br>(201) 341-1000 | Patricia Nichols, Island Heights, 08732<br>(201) 270-6415 |
| Jackson Twp. | Rose C. Emener, Jackson, 08527<br>(201) 928-1200<br>Ivan Mickle, Jackson<br>John A. Coan, Jackson | James J. McKenna, Jackson, 08527<br>(201) 928-1200 |
| Lacey Twp. | Ethel M. Exel, Forked River, 08731<br>(609) 693-5408<br>Joseph Canning, Toms River | Muriel Cahill, Forked River, 08731<br>(609) 693-5282 |
| Lakehurst Borough | John E. Currie, Lakehurst, 08733<br>(201) 657-8310 | Marie Bell, Lakehurst, 08733<br>(201) 657-4161 |
| Lakehurst Twp. | John A. Turtora, Lakewood, 08701<br>(201) 364-2500<br>Sol Kramer, Lakewood<br>Leonard F. Turtora, Lakewood | Dorothy O'Neill, Lakewood, 08701<br>(201) 364-2500 |
| Lavallette Borough | Michael M. Sturko, Toms River, 08753<br>(201) 793-7477<br>Alfred J. Sica, Jr., Toms River<br>Doris Card, Riverdale | Flora Shady, Lavallette, 08735<br>(201) 793-7474 |
| Little Egg Harbor Twp. | Joseph J. Sorrentino, Tuckerton, 08087<br>(609) 296-7241<br>Ralph H. Cummings, Tuckerton | Carolyn J. Rider, Tuckerton, 08087<br>(609) 296-7241 |
| Long Beach Twp. | William P. Hyatt, Brant Beach, 08008<br>(609) 494-2153 or 494-2156 | Mary Ann Hargrove, Brant Beach, 08008 (609) 494-2153 |
| Manchester Twp. | Joyce A. Jones, Lakehurst, 08733<br>(201) 657-8121<br>John E. Currie, Lakehurst | Ruth B. Britton, Lakehurst, 08733<br>(201) 657-8121 |
| Mantoloking Boro | August G. St. John, Mantoloking, 08738<br>(201) 899-3434<br>Harold D. Morgan, Mantoloking | William R. Wesson, Mantoloking, 08738<br>(201) 899-3434 |
| Ocean Twp. | Joseph Horner, Waretown, 08758<br>(609) 693-3280<br>William C. Sattler, Waretown | Margaret Gale, Waretown, 08758<br>(609) 693-3280 |
| Ocean Gate Borough | Carl L. Bach, Ocean Gate, 08740<br>(201) 269-3166 | Laura B. Hawkins, Ocean Gate, 08740<br>(201) 269-3166 |
| Pine Beach Borough | Robert K. Mancke, Pine Beach, 08741<br>(201) 349-6425 | Patrick Vellucci, Pine Beach, 08741<br>(201) 349-6425 |
| Plumsted Twp. | William H. Golinick, Jr., New Egypt, 08533<br>(609) 758-2241 | Mildred Cramer, New Egypt, 08533<br>(609) 758-2266 |
| Pt. Pleasant Boro | James L. Anderson, Pt. Pleasant, 08742<br>(201) 899-2066<br>Harvey Bennett, Pt. Pleasant | Susan L. Johnson, Pt. Pleasant, 08742<br>(201) 892-3434 |

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|---|---|---|
| Pt. Pleasant Beach Boro | James L. Anderson, Pt. Pleasant, 08742 (201) 892-5060 | Esther Wincklehofer, Pt. Pleasant, 08742 (201) 892-0435 |
| Seaside Heights Boro | Walter Sturko, Seaside Heights, 08751 (201) 793-9100 | Michael Iacobino, Seaside Heights, 08751 (201) 793-9100 |
| Seaside Park Borough | Walter Sturko, Seaside Park, 08752 (201) 793-0234<br>Michael M. Sturko, Toms River | Joan McClister, Seaside Park, 08752 (201) 793-6787 |
| Ship Bottom Borough | H. Richard Schupeltz, Ship Bottom, 08008 (609) 494-2171 | Lillian Douglass, Ship Bottom, 08008 (609) 494-2171 |
| South Toms River Boro | William P. Hyatt, So. Toms River, 08757 (201) 349-0403 | Lucinda M. Dugan, So. Toms River, 08757 (201) 349-0339 |
| Stafford Twp. | Arlene Oliver, Manahawkin, 08050 (609) 587-1069 | Jean Reese, Manahawkin, 08050 (609) 597-1067 |
| Surf City Borough | Richard M. Warren, Surf City, 08008 (609) 494-6448 | Ronald C. Freitag, Surf City, 08008 (609) 494-2400 |
| Tuckerton Borough | Frederick A. Smith, Tuckerton, 08087 (609) 296-4900 or 296-0494 | Anna B. Jacobi, Tuckerton, 08087 (609) 296-2701 |

## ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

| TAXING DISTRICT | ADDRESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Bloomingdale Borough | Dorothy Kreitz, Bloomingdale, 07403 (201) 838-0778 | Theresa V. Benack, Bloomingdale, 07403 (201) 838-0330 |
| Clifton City | Alfred J. Greene, Jr., Clifton, 07011 (201) 473-2600 | John T. Murphy, Clifton, 07011 (201) 473-2600 |
| Haledon Borough | Paul Raffiani, Haledon, 07508 (201) 942-6539 | Gregory Zack, Haledon, 07508 (201) 942-6538 |
| Hawthorne Borough | Christine C. Collins, Hawthorne, 07506 (201) 427-1169 | Marie Cerino, Hawthorne, 07506 (201) 427-1242 |
| Little Falls Twp. | Margaret G. Poster, Little Falls, 07724 (201) 256-0272<br>James Morano, Jr., Little Falls | Jane Wright, Little Falls, 07424 (201) 256-0994 |
| North Haledon Boro | Cornelius LaFleur, N. Haledon, 07508 (201) 427-7520 | Renate I. Lampe, N. Haledon, 07508 (201) 427-5810 |
| Passaic City | Albert R. Galik, Passaic, 07055 (201) 365-5542 | William Giaconia, Jr., Passaic, 07055 (201) 365-5530 |
| Paterson City | Elmo G. Valle, Paterson, 07505 (201) 881-3486<br>George J. Sokalski, Paterson<br>Charles S. Parmelli, Paterson | Kathleen Gibson, Paterson, 07505 (201) 881-3450 |
| Pompton Lakes Boro | Frank Giovatto, Pompton Lakes, 07442 (201) 835-0143<br>John A. Steinhauser, Pompton Lakes<br>James McGrath, Pompton Lakes | John D. Sterling, Pompton Lakes, 07442 (201) 835-0143 |
| Prospect Park Boro | Bert Nawyn, Prospect Park, 07508 (201) 942-6884 | Marion DeVries, Prospect Park, 07508 (201) 790-7902 |
| Ringwood Borough | Richard W. Supplee, Ringwood, 07456 (201) 962-7020 | Charles E. DeDeyn, Ringwood, 07456 (201) 962-7078 |
| Totowa Borough | John W. Masklee, Totowa, 07512 (201) 956-1007 | Angela Mecca, Totowa, 07512 (201) 956-1000 |
| Wanaque Borough | Joseph R. Gilabert, Jr., Wanaque, 07465 (201) 839-3000 | Margaret Cisco, Wanaque, 07456 (201) 839-3000 |
| Wayne Twp. | Thomas S. Harraka, Wayne, 07470 (201) 694-1800 | Vincent R. Rinaldo, Wayne, 07470 (201) 694-1800 |
| West Milford Twp. | Michael Barker, W. Milford, 07480 (201) 728-7000 | Joyce A. Wendelken, W. Milford, 07480 (201) 728-7000 |
| West Paterson Borough | Andrew L. Allu, W. Paterson, 07424 (201) 345-8101 | Andrew G. Carioti, W. Paterson, 07424 (201) 345-8101 |

## ASSESSORS AND COLLECTORS IN SALEM COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Alloway Twp. | Jack D. Finlaw, Salem, 08079 (609) 935-0128 | John Zarin, Alloway, 08001 (609) 935-5562 |
| Carney's Pt. Twp. | T. Ralph Smith, Carney's Point, 08069 (609) 299-9008 | Phyllis Press, Carney's Point, 08069 (609) 299-1052 |

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|---|---|---|
| Elmer Boro | Harold H. Hofmann, Elmer, 08318 (609) 358-2401 or 423-1040 | Burroughs Timberman, Elmer, 08318 (609) 358-8636 or 358-4010 |
| Elsinboro Twp. | James J. Lane, Salem, 08079 (609) 935-5423 or 935-0266 | Douglas J. Marts, Salem, 08079 (609) 935-2360 |
| Lower Alloways Creek Twp. | Joseph M. Harasta, Hancocks Bridge, 08038 (609) 935-3721 or (302) 774-4931 | Mary Ann Chapman, Hancocks Bridge, 08038 (609) 935-0355 |
| Mannington Twp. | Donna Harris, Salem, 08079 (609) 935-6999 or 451-8365 | Donald A. Stiles, Salem, 08079 (609) 935-0421 |
| Oldmans Twp. | Henry G. Newman, Jr., Pedricktown, 08067 (609) 299-1889 or 299-0576 | Douglas M. Vass, Sr., Pedricktown, 08067 (609) 299-2794 |
| Penns Grove Boro | Leon Mattiolo, Penns Grove, 08069 (609) 299-3220 | Emma D. Mallett, Penns Grove, 08069 (609) 299-0772 |
| Pennsville Twp. | James T. Shidner, Pennsville, 08070 (609) 678-6262 or 678-2681 | Leon H. Kellmyer, Pennsville, 08070 (609) 678-4041 or 678-5525 |
| Pilesgrove Two. | Kirk Horner, Harrisonville, 08039 (609) 478-4216 or 769-3424 | Elmer C. Brown, Woodstown, 08098 (609) 769-2421 |
| Pittsgrove Twp. | George Taylor, Elmer, 08318 (609) 358-3722 | Leah Hopkins, Elmer, 08318 (609) 358-3723 |
| Quinton Twp. | Lee A. Harris, Salem, 08079 (609) 935-7510 Ext. 330 or 935-2410 | Henry R. Howell, Quinton, 08072 (609) 935-1507 or 935-2325 |
| Salem City | Henry N. Nelson, Salem, 08079 (609) 935-2024 | David A. Cawman, Salem, 08079 (609) 935-0372 |
| Upper Pittsgrove Twp. | R. Curtis Hackett, Elmer, 08318 (609) 358-8306 or 358-3100 | Doris Downer, Elmer, 08318 (609) 358-2137 |
| Woodstown Boro | Bruce Gahrs, Swedesboro, 08085 (609) 467-1399 or 769-2200 | Elaine H. Urion, Woodstown, 08098 (609) 769-2200 or 769-0761 |

## ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Bedminster Twp. | Norman A. Stevens, Bedminster, 07921 (201) 658-3199 | John Jastrzemski, Pluckemin, 07978 (201) 658-3199 |
| Bernards Twp. | H. William Amundson, Basking Ridge, 07920 (201) 766-2510 | Hattie L. Torma, Basking Ridge, 07920 (201) 766-2510 |
| Bernardsville Borough | Richard B. Curtis, Bernardsville, 07924 (201) 766-3850 | Mary Alice Pierson, Bernardsville, 07924 (201) 766-3002 |
| Bound Brook Borough | Alfonso C. Coccorese, Bound Brook, 08805 (201) 356-0833 | William Woldin, Bound Brook, 08805 (201) 356-0802 |
| Branchburg Twp. | Frances S. Kuczynski, Somerville, 08876 (201) 526-1300 | Blanche D. Mathers, Somerville, 08876 (201) 526-1300 |
| Bridgewater Twp. | Norman A. Stevens, Bridgewater, 08807 (201) 725-6300 | Mae E. Batistoni, Bridgewater, 08807 (201) 725-6300 |
| Far Hills Borough | Hubert W. Amundson, Jr., Basking Ridge, 07920 (201) 234-0171 | Shirley Potts, Far Hills, 07931 (201) 234-0611 |
| Franklin Twp. | Burnham L. Hobbs, Jr., Somerset, 08873 (201) 873-2500 | Louise Colo, Somerset, 08873 (201) 873-2500 |
| Green Brook Twp. | Arthur L. Lewis, Green Brook, 08812 (201) 968-1023 | Samuel Romano, Green Brook, 08812 (201) 968-2002 |
| Hillsborough Twp. | Marcia Zujkowski, Neshanic, 08853 (201) 369-4313 | Ernest A. Snyder, Neshanic, 08853 (201) 369-4313 |
| Manville Borough | Dominick Rock, Manville, 08835 (201) 725-9478<br>Frank J. Gnatek, Manville | Stephen Balint, Manville, 08835 (201) 725-9478 |
| Millstone Borough | Marcia Zujkowski, N. Plainfield, 07060 (201) 753-5650 | Portcia Orton, Somerville, 08876 (201) 874-5478 |
| Montgomery Twp. | Charles W. Grayson, Belle Meade, 08502 (201) 359-8211 | Barbara Pappas, Belle Meade, 08502 (201) 359-8211 |
| North Plainfield Boro. | August Church, N. Plainfield, 07060 (201) 756-5601 | James A. Hannon, N. Plainfield, 07060 (201) 756-5601 |
| Peapack-Gladstone Boro. | John J. Butler, Peapack, 07977 (201) 234-2254 | Rebecca P. Hess, Peapack, 07977 (201) 234-2254 |
| Raritan Borough | N.R. Cantore, Jr., Raritan, 08869 (201) 231-1300 | Mary Rose Moeller, Raritan, 08869 (201) 231-1300 |
| Rocky Hill Borough | Wilbur Lowe, Rocky Hill, 08853 (201) 359-3413 | Nancy Metcalf, Rocky Hill, 08553 |

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|---|---|---|
| Somerville Borough | Eugene J. Flaherty, Somerville, 08876<br>(201) 725-2300 | Walter P. Michaels, Somerville, 08876<br>(201) 725-2300 |
| South Bound Brook Boro. | Lorenzo Mistichelli, Scmerville, 08876<br>(201) 356-0258 | Catherine A. Hoates, S. Bound Brook, 08880 (201) 356-0258 |
| Warren Twp. | VACANCY, Warren, 07060<br>(201) 753-8000 Ext. 41 | Morrison O. Schuster, Jr., Warren, 07060 (201) 753-8000 |
| Watchung Borough | Roy Taylor, Jr., Watchung, 07060<br>(201) 756-3366 | Dorothy P. Eaton, Eatchung, 07060<br>(201) 756-8333 |

## ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Andover Borough | Malcolm G. Smith, Tranquility, 07879<br>(201) 852-2186 | Rita Wildrick, Andover, 07821<br>(201) 786-6221 |
| Andover Twp. | Donald J. Sherman, Newton, 07860<br>(201) 383-6611 | Dora Sanders, Newton, 07860<br>(201) 383-6611 |
| Branchville Borough | Glen Lantz, Jr., Branchville, 07826<br>(201) 948-3000 | Beverly Bathgate, Branchville, 07826<br>(201) 948-3721 |
| Byram Twp. | John F. Gaynor, Stanhope, 07874<br>(201) 347-4729<br>Frank F. Gonzales, Forest Lakes<br>Malcolm G. Smith, Tranquility | George Micklesavage, Stanhope, 07874 (201) 347-6232 |
| Frankford Twp. | John A. Dyksen, Augusta, 07822<br>(201) 948-4621 | Elizabeth Hunt, Augusta, 07822<br>(201) 948-4621 |
| Franklin Borough | Neil Cates, Jr., Franklin, 07416<br>(201) 827-3039 | Louise Koellhoffer, Franklin, 07416<br>(201) 827-6585 |
| Fredon Twp. | Authur L. Sears, Newton, 07860<br>(201) 383-7025 | Alfred M. Snook, Andover, 07821<br>(201) 383-4241 |
| Green Twp. | Malcoln G. Smith, Tranqiuilty, 07879<br>(201) 852-9333 | Valerie Muran, Tranquility, 07879<br>(201) 852-9333 |
| Hamburg Borough | Donald J. DeKorte, Hamburg, 07419<br>(201) 827-9230 | Nettie Cox, Hamburg, 07419<br>(201) 827-9230 |
| Hampton Twp. | Irwin Sabin, Newton, 07860<br>John A. Dyksen, Newton<br>John Butler, Gladstone | Paul Cummins, Newton, 07860 |
| Hardyston Twp. | Neil C. Cates, Jr., Franklin, 07416<br>(201) 827-5237 | Julia Y. Lewis, Hamburg, 07419<br>(201) 827-3619 |
| Hopatcong Borough | Leo M. Morris, Hopatcong, 07843<br>(201) 770-1200<br>Charles G. Snively, Hopatcong<br>Virginia B. Gonzalez, Hopatcong | Dorothy Valli, Hopatcong, 07843<br>(201) 770-1200 |
| Lafayette Twp. | John A. Dyksen, Lafayette, 07848<br>(201) 383-1817 | Linda V. Pettenger, Lafayette, 07848<br>(201) 383-1817 |
| Montague Twp. | Donald J. DeKorte, Montague, 07827<br>(201) 293-3332 | Pamela Jerger, Montague, 07827<br>(201) 293-7027 |
| Newton Town | William Bene, Newton, 07860<br>(201) 383-3524 | Joyce Carr, Newton, 07860<br>(201) 383-3524 |
| Ogdensburg Borough | John J. Butler, Gladstone, 07834<br>(201) 234-2549 | Margaret Alfano, Ogdensburg, 07439<br>(201) 827-5934 |
| Sandyston Twp. | Robert W. Pastor, Layton, 07851<br>(201) 827-3444 (Municipal Bldg.)<br>(201) 948-6687 (Home) | Benjamin Jager, Branchville, 07826<br>(201) 383-4090 |
| Sparta Twp. | John W. Wyckoff, Sparta, 07871<br>(201) 729-2626 | Farham Vanferhoof, Sparta, 07871<br>(201) 729-4093 |
| Stanhope Borough | John F. Gaynor, Stanhope, 07874<br>(201) 347-0173 | Nancy Hoyt, Stanhope, 07874<br>(201) 347-0174 |
| Stillwater Twp. | Authur L. Sears, Middleville, 07855<br>(201) 383-9484 | Eleanor Lytle, Newton, 07860<br>(201) 383-9837 |
| Sussex Borough | William N. Hunt, Sussex, 07461<br>(201) 875-4831 | Margaret Little, Sussex 07461<br>(201) 875-4831 |
| Vernon Twp. | Clifford K. Ryerson, Jr., Vernon, 07462<br>(201) 827-3848 | Josephine Prisco, Vernon, 07462<br>(201) 827-3848 |
| Walpack Twp. | Glenn R. Lantz, Branchville, 07826<br>(201) 948-3000 | Delores Rosenkrans, Columbia, 07832<br>(201) 841-9582 |
| Wantage Twp. | Donald J. DeKorte, Sussex, 07461<br>(201) 875-7192 | Jennie Edsall, Sussex, 07461<br>(201) 875-7192 |

## ASSESSOR AND COLLECTORS IN UNION COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Berkeley Heights Twp. | Mary Mastro, Berkeley Hts., 07922<br>(201) 464-2700 Ext. 34 | Eris Naylor, Berkeley Hts., 07922<br>(201) 464-2700 |
| Clark Twp. | Frank W. Naples, Clark 07066<br>(201) 388-3600 | Steve LaMont, Clark, 07066<br>(201) 388-3600 |
| Cranford Twp. | John M. Duryee, Cranford, 07016<br>(201) 276-8900<br>Richard Rosenberg, Cranford | Harold Seymour, Jr., Cranford, 07016<br>(201) 276-8900 |
| Elizabeth City | John F. Mottley, Elizabeth, 07201<br>(201) 353-6000 | Anthony R. Chiodo, Elizabeth, 07201<br>(201) 353-6000 |
| Fanwood Borough | Donald J. Sherman, Fanwood, 07023<br>(201) 322-8236 | Llewyellen Fisher, Fanwood, 07023<br>(201) 322-8236 |
| Garwood Borough | John Accardi, Garwood, 07027<br>(201) 789-0710<br>Leonard J. DiStefano, Garwood<br>I. George Casabona, Garwood | Eileen D. Masterson, Garwood, 07027<br>(201) 789-0475 |
| Hillside Twp. | Charles Africano, Hillside, 07205<br>(201) 926-2222 | Kathleen Kernusz, Hillside, 07205<br>(201) 926-5502 |
| Kenilworth Borough | Robert Brennan, Kenilworth, 07033<br>(201) 276-5801 | Dorothy Himpele, Kenilworth, 07033<br>(201) 276-5800 |
| Linden City | Emanuel Frangella, Jr., Linden, 07036<br>(201) 486-3800<br>Patrick J. Rocks, Linden<br>Florence Demcovitz, Linden | Dorothy T. Margavitz, Linden, 07036<br>(201) 486-3800 |
| Mountainside Borough | Robert Koser, Mountainside, 07092<br>(201) 232-2400<br>Matthew V. Powers, Mountainside<br>Frank Torma, Mountainside | Joan Nemick, Mountainside, 07092<br>(201) 232-2400 |
| New Providence Boro. | Leonard J. DiStefano, New Providence, 07974<br>(201) 665-1400<br>John F. O'Brien, New Providence<br>Stanwood C. Slack, New Providence | Richard Burr, New Providence, 07974<br>(201) 665-1400 |
| Plainfield City | Frank J. Betts, Plainfield, 07061<br>(201) 753-3203 | Lorraine Stopinski, Plainfield, 07061<br>(201) 753-3215 |
| Rahway City | Thomas Luby, Rahway, 07065<br>(201) 381-8000 | Roger E. Pribush, Rahway, 07065<br>(201) 381-8000 |
| Roselle Borough | Carmen Mistichelli, Roselle, 07203<br>(201) 245-5601 | Vincent A. Belluscio, Roselle, 07203<br>(201) 245-9000 |
| Roselle Park Borough | Paul J. Endler, Roselle Park, 07204<br>(201) 245-2540 | Jeanne K. Decker, Rosselle, 07204<br>(201) 245-0819 |
| Scotch Plains Twp. | Mary Pearson, Scotch Plains, 07076<br>(201) 322-6700 | Thomas Douress, Scotch Plains, 07076<br>(201) 322-6700 |
| Springfield Twp. | Thomas McCullum, Springfield, 07081<br>(201) 376-5800 | Corinne Eckmann, Springfield, 07081<br>(201) 376-5800 |
| Summit City | George C. Harraka, Summit, 07901<br>(201) 273-6405 | Carolyn Brattloff, Summit, 07901<br>(201) 273-6405 |
| Union Twp. | Joseph Keaveny, Union, 07083<br>(201) 686-2800<br>James Lembo, Union<br>Charles Caley, Union | Joseph J. Kmet, Union 07083<br>(201) 688-2800 |
| Westfield Town | Robert W. Brennan, Westfield, 07090<br>(201) 282-8000 | Violet Jacob, Westfield, 07090<br>(201) 232-8000 |
| Winfield Twp. | Lawrence F. Watkins, Winfield, 07036<br>(201) 925-3850 | Margaret Gallegher, Winfield, 07036<br>(201) 925-3850 |

## ASSESSORS AND COLLECTORS IN WARREN COUNTY

| TAXING DISTRICT | ASSESSOR—P.O. ADDRESS | COLLECTOR—P.O. ADDRESS |
|---|---|---|
| Allamuchy Twp. | Dorothy S. McCarthy, Landing, 07850<br>(201) 852-5189 | Betty C. Drake, Great Meadows, 07838<br>(201) 852-1742 |
| Alpha Borough | Joseph L. Dyrek, Alpha, 08865<br>(201) 454-4941 | Klara Tarsi, Alpha, 08865<br>(201) 454-0085 |
| Belvidere Town. | Edward D. Jacobe, Belvidere, 07823<br>(201) 475-3924 | Lester P. Stout, Jr., Belvidere, 07823<br>(201) 475-4274 |

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| Blairstown Twp. | Donald D. Rowe, Blairstown, 07825<br>(201) 362-6643 | Anna Fodera, Blairstown, 07825<br>(201) 362-6663 |
| Franklin Twp. | Wilbur E. Oberly, Washington, 07882<br>(201) 689-1962 | Frank J. Convey, Washington, 07882<br>(201) 689-3994 |
| Frelinghuysen Twp. | Henry Natyzak, Johnsonburg, 07846<br>(201) 852-4305 | Gloria Molnar, Blairstown, 07825<br>(201) 362-6287 |
| Greenwich Twp. | Charles D. Apgar, Stewartsville, 08886<br>(201) 454-6154 | Gordon Kobler, Stewartsville, 08886<br>(201) 859-0249 |
| Hackettstown Town | J. Stanley Smith, Hackettstown, 07840<br>(201) 852-6767 | Wilbur C. Willis, Hackettstown, 07840<br>(201) 852-3130 |
| Hardwick Twp. | Henry C. Scheer, Jr., Blairstown, 07825<br>(201) 362-6528 | Stella Krickser, Blairstown, 07825<br>(201) 362-6222 |
| Harmony Twp. | Donald D Rowe, Buttzville, 07829<br>(201) 475-5922 | LeRoy V. Smith, Phillipsburg, 08865<br>(201) 475-2271 |
| Hope Twp. | Leroy F. Reuther, Andover, 07821<br>(201) 347-2456 | Howard T. Malon, Hope, 07844<br>(201) 459-4139 |
| Independence Twp. | Joseph M. Dzurek, Great Meadows, 07838<br>(201) 852-4847 | Bonnie Dailey, Hackettstown, 07840<br>(201) 637-4393 |
| Knowlton Twp. | Dorothy S. McCarthy, Columbia, 07832<br>(201) 496-4330 | Lynne McGary, Columbia, 07832<br>(201) 459-5617 |
| Liberty Twp. | George M. DeMaria, Great Meadows, 07838<br>(201) 637-4925 | Howard Gruver, Great Meadows, 07838<br>(201) 637-4579 |
| Lopatcong Twp. | Enrico H. Angelozzi, Phillipsburg, 08865<br>(201) 859-3355 | Carl R. Meixsell, Phillipsburg, 08865<br>(201) 859-3355 |
| Mansfield Twp. | Russell S. Alpaugh, Jr., Oxford, 07863<br>(201) 689-3466<br>Thomas J. Hemelski, Hackettstown | Frederick Perry, Port Murray, 07865<br>(201) 689-6151 |
| Oxford Twp. | Donald D. Rowe, Buttsville, 07829<br>(201) 475-5922 | Joan Rowe, 07863<br>453-2940 |
| Pahaquarry Twp. | Sadie Van Campen, Columbia, 07832<br>(201) 841-9503 | Lynne McGary, Columbia, 07832<br>(201) 459-5617 |
| Phillipsburg Town | Enrico H. Angelozzi, Phillipsburg, 08865<br>(201) 454-5500 | Joseph Hriczak, Phillipsburg, 08865<br>(201) 454-5500 |
| Pohatcong Twp. | John Woolaver, Phillipsburg, 08865<br>(201) 454-6121 | Reno Minardi, Phillipsburg, 08865<br>(201) 454-6121 |
| Washington Borough | Estella Y. Traux, Washington, 07882<br>(201) 689-3799 | Bernadette Tuttle, Washington, 07882<br>(201) 689-3799 |
| Washington Twp. | Robert G. Housedorf, Asbury, 08802<br>(201) 689-7200 | Marie E. Mueller, Washington, 07882<br>(201) 689-7200 |
| White Twp. | Donald D. Rowe, Buttzville, 07829<br>(201) 475-5922 | Helen Smith, Buttzville, 07829<br>(201) 475-2093 |

# APPENDIX III

page

TAXES COLLECTED FOR DISTRIBUTION TO MUNICIPALITIES....278

# TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES

## 1982

The attached Tables reflect State aid to municipalities totaling $816,399,750 in 1982.

## FINANCIAL BUSINESS

(N.J.S.A. 54:10B—1 et seq.)
(N.J.S.A. 54:10A—1 et seq.)

This is a State collected tax on financial businesses in substantial competition with the business of national banks. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $245,824.

## BUSINESS PERSONAL PROPERTY REPLACEMENT TAX

(N.J.S.A. 54:11D—1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax level upon commercial, industrial and farm real estate. To Municipalities $158,703,834. Excess was $51,868,646.

Legislation was passed which provides an annual appropriation of not less than $158,703,834, which was the amount certified by the Director of the Division of Taxation October 15, 1976 (C. 3, P.L. 1977).

## RAILROAD PROPERTY

(N.J.S.A. 54:29A—7)

The railroad property tax law was amended in 1966 (P.L. 1966, C. 139) when a state imposed tax of $4.75 per $100 of true value was substituted for the former tax on Class II property. Replacement tax revenue is determined for each municipality by applying the 1966 general real property tax to the assessed value for the year 1966, plus an amount equal to the difference between the railroad tax revenue for the year 1965 and the year 1966. For each year subsequent to 1967, the increase is reduced 10% until such time as the difference is eliminated.

To Municipalities $3,884,397.

## PUBLIC UTILITY

(N.J.S.A. 54:30A—16 et seq.)

The Division of Taxation collects both the Public Utility Franchise Tax and the Public Utility Gross Receipts for payment to municipalities after deducting administration costs ($160,472).

To Municipalities $614,195,263.

## MUNICIPALITIES PURPOSES TAX ASSISTANCE FUND

Revenue available under C. 10 and 11, P.L. 1980 is deposited in the Municipal Purposes Tax Assistance Fund for distribution under C. 12, P.L. 1980

To Municipalities $30,500,000.

## CORPORATION BUSINESS BANKING CORPORATIONS

(N.J.S.A. 54:10A—1 et seq.)

Banking Corporations are subject to Corporate Business Tax at the rate of 9% on allocated net income and two mills per dollar on allocated net worth. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $8,870,432.

Note: First distribution—June 1, 1976.

## BERGEN COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities Local Assistance Fund | Public Utilities Gross Receipts & Franchise | |
| 1. Allendale Bor. | $ 9,594 | ........ | $ 46,442 | ........ | $ 5,851 | $ 985,016 | $ 1,046,903 |
| 2. Alpine Bor. | ........ | $ 6 | 14,813 | ........ | ........ | 269,307 | 284,126 |
| 3. Bergenfield Bor. | 36,326 | 390 | 227,290 | ........ | 44,577 | 1,009,650 | 1,318,233 |
| 4. Bogota Bor. | 29,747 | ........ | 261,020 | ........ | 41,709 | 325,101 | 657,577 |
| 5. Carlstadt Bor. | 12,528 | 1,141 | 349,044 | ........ | ........ | 873,655 | 1,236,368 |
| 6. Cliffside Park Bor. | 27,782 | ........ | 150,927 | ........ | 33,233 | 601,071 | 813,013 |
| 7. Closter Bor. | 20,602 | ........ | 94,024 | ........ | 8,947 | 1,015,536 | 1,139,109 |
| 8. Cresskill Bor. | 11,293 | ........ | 67,867 | ........ | 9,147 | 594,268 | 682,575 |
| 9. Demarest Bor. | 6,051 | ........ | 14,453 | ........ | 5,299 | 356,180 | 381,983 |
| 10. Dumont Bor. | 6,121 | 21 | 68,051 | ........ | 93,137 | 824,958 | 992,288 |
| 11. East Rutherford Bor. | 11,721 | ........ | 406,957 | ........ | ........ | 1,072,486 | 1,491,164 |
| 12. Edgewater Bor. | 258 | 1,853 | 767,547 | $14,124 | 3,903 | 247,437 | 1,035,122 |
| 13. Elmwood Park Bor. | 6,969 | ........ | 422,264 | ........ | 25,297 | 805,486 | 1,260,016 |
| 14. Emerson Bor. | 7,305 | ........ | 71,941 | ........ | 10,341 | 425,090 | 514,677 |
| 15. Englewood City | 83,759 | 1,053 | 648,291 | ........ | 32,687 | 1,839,050 | 2,604,840 |
| 16. Englewood Cliffs Bor. | 21,463 | ........ | 296,197 | ........ | ........ | 524,508 | 842,168 |
| 17. Fair Lawn Bor. | 15,710 | 341 | 758,667 | 2,243 | 39,491 | 2,423,015 | 3,239,467 |
| 18. Fairview Bor. | 5,567 | ........ | 212,947 | ........ | 54,060 | 486,449 | 759,023 |
| 19. Fort Lee Bor. | 25,493 | ........ | 147,976 | ........ | 39,168 | 1,072,303 | 1,284,940 |
| 20. Franklin Lakes Bor. | 9,371 | ........ | 74,212 | ........ | ........ | 1,276,219 | 1,359,802 |
| 21. Garfield City | 25,204 | 546 | 479,103 | ........ | 53,836 | 950,501 | 1,509,190 |
| 22. Glen Rock Bor. | 16,366 | 974 | 103,794 | ........ | 12,915 | 678,799 | 812,848 |
| 23. Hackensack City | 274,927 | 9,457 | 1,404,865 | 1,442 | 55,928 | 2,159,311 | 3,905,930 |
| 24. Harrington Park Bor. | 260 | ........ | 11,710 | ........ | 5,012 | 354,308 | 371,290 |
| 25. Hasbrouck Heights Bor. | 13,082 | ........ | 103,308 | ........ | 16,815 | 752,568 | 885,773 |
| 26. Haworth Bor. | 2,325 | ........ | 19,974 | ........ | 3,186 | 457,944 | 483,429 |
| 27. Hillsdale Bor. | 16,922 | ........ | 83,861 | ........ | 13,194 | 935,175 | 1,049,152 |
| 28. Hohokus Bor. | 3,994 | ........ | 33,545 | ........ | ........ | 294,811 | 332,350 |
| 29. Leonia Bor. | 25,193 | ........ | 50,899 | ........ | 12,392 | 839,715 | 928,199 |
| 30. Little Ferry Bor. | 15,034 | ........ | 109,757 | ........ | 14,645 | 521,115 | 660,551 |
| 31. Lodi Bor. | 32,983 | 9 | 363,125 | ........ | 133,637 | 864,789 | 1,394,543 |
| 32. Lyndhurst Twp. | 9,014 | 422 | 471,525 | 1,655 | 24,699 | 811,258 | 1,318,573 |
| 33. Mahwah Twp. | 15,627 | 4 | 416,433 | 7,233 | ........ | 1,658,802 | 2,098,099 |
| 34. Maywood Bor. | 11,645 | ........ | 158,801 | ........ | 14,286 | 626,519 | 811,251 |
| 35. Midland Park Bor. | 5,735 | ........ | 138,366 | ........ | 9,608 | 349,004 | 502,713 |

## BERGEN COUNTY (Continued)

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 36. Montvale Bor. | 16,722 | ........ | 149,682 | ........ | ........ | 1,033,640 | 1,200,044 |
| 37. Moonachie Bor. | 23,197 | ........ | 146,717 | ........ | ........ | 414,966 | 584,880 |
| 38. New Milford Bor. | 12,977 | 43 | 73,146 | ........ | 29,887 | 1,173,395 | 1,289,448 |
| 39. North Arlington Bor. | 7,927 | 498 | 151,182 | ........ | 91,150 | 664,505 | 915,262 |
| 40. Northvale Bor. | 13,172 | ........ | 205,393 | ........ | 4,989 | 346,904 | 570,458 |
| 41. Norwood Bor. | 6,470 | ........ | 61,563 | ........ | 4,391 | 478,464 | 550,888 |
| 42. Oakland Bor. | 3,745 | ........ | 139,196 | ........ | 17,594 | 740,526 | 901,061 |
| 43. Old Tappan Bor. | 1,724 | ........ | 38,691 | ........ | ........ | 878,876 | 919,291 |
| 44. Oradell Bor. | 16,664 | ........ | 64,817 | ........ | 8,076 | 879,412 | 968,969 |
| 45. Palisades Park Bor. | 11,062 | 196 | 145,260 | ........ | 24,507 | 544,250 | 725,275 |
| 46. Paramus Bor. | 77,359 | ........ | 1,237,719 | ........ | ........ | 2,483,331 | 3,798,409 |
| 47. Park Ridge Bor. | 13,454 | ........ | 84,359 | ........ | 11,160 | 251,741 | 360,714 |
| 48. Ramsey Bor. | 14,681 | 50 | 232,052 | ........ | 12,535 | 1,187,017 | 1,446,335 |
| 49. Ridgefield Bor. | 17,100 | ........ | 218,106 | 12,120 | ........ | 7,205,800 | 7,453,126 |
| 50. Ridgefield Park Twp. | 6,482 | ........ | 211,883 | ........ | 67,270 | 584,160 | 869,795 |
| 51. Ridgewood Village | 31,907 | 144 | 256,346 | ........ | 25,835 | 1,255,229 | 1,569,461 |
| 52. River Edge | 10,138 | 277 | 82,811 | ........ | 15,043 | 728,127 | 836,396 |
| 53. River Vale Twp. | 9,906 | ........ | 62,067 | ........ | 10,965 | 558,411 | 641,349 |
| 54. Rochelle Park Twp. | 12,989 | ........ | 94,642 | ........ | 4,599 | 354,672 | 466,902 |
| 55. Rockleigh Bor. | ........ | ........ | 39,203 | ........ | ........ | 56,113 | 95,316 |
| 56. Rutherford Bor. | 18,372 | 191 | 157,260 | ........ | 31,737 | 855,312 | 1,062,872 |
| 57. Saddle Brook Twp. | 10,507 | 6 | 362,887 | 1,249 | 15,578 | 1,034,978 | 1,425,205 |
| 58. Saddle River Bor. | 25,249 | ........ | 4,995 | ........ | ........ | 326,229 | 356,473 |
| 59. South Hackensack Twp. | 18,181 | ........ | 297,378 | ........ | ........ | 306,002 | 621,561 |
| 60. Teaneck Twp. | 22,645 | 5,974 | 373,333 | ........ | 63,226 | 2,066,707 | 2,531,885 |
| 61. Tenafly Bor. | 32,292 | ........ | 146,396 | ........ | 12,174 | 948,151 | 1,139,013 |
| 62. Teterboro Bor. | 6,445 | ........ | 161,254 | ........ | ........ | 90,075 | 257,774 |
| 63. Upper Saddle River Bor. | 547 | ........ | 92,976 | ........ | ........ | 796,828 | 890,351 |
| 64. Waldwick Bor. | 3,212 | ........ | 88,000 | ........ | 15,712 | 1,691,229 | 1,798,153 |
| 65. Wallington Bor. | 2,792 | ........ | 120,405 | ........ | 19,080 | 352,927 | 495,204 |
| 66. Washington Twp. | 6,956 | ........ | 24,535 | ........ | 12,311 | 537,606 | 581,408 |
| 67. Westwood Bor. | 25,349 | ........ | 177,692 | ........ | 14,722 | 733,854 | 951,617 |
| 68. Woodcliff Lake Bor. | 1,932 | ........ | 47,801 | ........ | ........ | 438,554 | 488,287 |
| 69. Wood-Ridge Bor. | 17,960 | ........ | 403,495 | ........ | 8,185 | 404,941 | 834,581 |
| 70. Wyckoff Twp. | 26,135 | ........ | 91,124 | ........ | 14,752 | 838,720 | 970,731 |
| Totals | $1,342,217 | $23,595 | $15,294,316 | $40,067 | $1,352,479 | $62,523,056 | $80,575,730 |

Difference in Totals Due to Rounding

## BURLINGTON COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | *Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | *Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Bass River Twp. | $ 546 | ........ | $ 22,270 | ........ | $ 9,568 | $ 84,978 | $ 117,362 |
| 2. Beverly City | 8,907 | ........ | 23,660 | ........ | 11,233 | 141,484 | 185,284 |
| 3. Bordentown City | 8,171 | ........ | 77,709 | ........ | 12,877 | 248,287 | 347,044 |
| 4. Bordentown Twp. | 6,905 | ........ | 125,573 | ........ | ........ | 520,124 | 652,602 |
| 5. Burlington City | 22,904 | $ 271 | 131,447 | ........ | ........ | 7,172,200 | 7,326,822 |
| 6. Burlington Twp. | 18,197 | 123 | 335,208 | ........ | ........ | 3,190,155 | 3,543,683 |
| 7. Chesterfield Twp. | 2,017 | ........ | 35,732 | ........ | ........ | 269,356 | 307,105 |
| 8. Cinnaminson Twp. | 7,419 | 124 | 285,662 | ........ | ........ | 1,354,523 | 1,647,728 |
| 9. Delanco Twp. | 3,704 | ........ | 159,815 | ........ | 6,644 | 240,704 | 410.867 |
| 10. Delran Twp. | 1,819 | ........ | 186,979 | ........ | ........ | 696,706 | 885,504 |
| 11. Eastampton Twp. | 2,459 | ........ | 17,259 | ........ | 10,474 | 248,817 | 279,009 |
| 12. Edgewater Park Twp. | 3,112 | ........ | 99,527 | ........ | ........ | 360,368 | 463,007 |
| 13. Evesham Twp. | 13,665 | 314 | 100,223 | ........ | ........ | 1,640,219 | 1,754,421 |
| 14. Fieldsboro Bor. | ........ | ........ | 65,648 | ........ | ........ | 29,289 | 94,937 |
| 15. Florence Twp. | 10,471 | ........ | 415,379 | ........ | ........ | 525,934 | 951,784 |
| 16. Hainesport Twp. | 414 | ........ | 54,573 | ........ | ........ | 238,534 | 293,521 |
| 17. Lumberton Twp. | 4,854 | ........ | 90,982 | ........ | ........ | 848,684 | 944,520 |
| 18. Mansfield Twp. | 3,130 | ........ | 30,529 | ........ | ........ | 326,961 | 360,620 |
| 19. Maple Shade Twp. | 3,616 | 115 | 114,045 | ........ | ........ | 960,449 | 1,078,225 |
| 20. Medford Twp. | 13,866 | ........ | 87,656 | ........ | ........ | 1,287,352 | 1,388,874 |
| 21. Medford Lakes Bor. | 6,221 | ........ | 6,493 | ........ | 8,724 | 226,655 | 248,093 |
| 22. Moorestown Twp. | 9,078 | 6,304 | 469,750 | ........ | 16,892 | 1,034,323 | 1,536,347 |
| 23. Mount Holly Twp. | 36,756 | 84 | 157,668 | ........ | 84,246 | 691,208 | 969,962 |
| 24. Mount Laurel Twp. | 15,058 | 13 | 153,216 | ........ | ........ | 1,079,243 | 1,247,530 |
| 25. New Hanover Twp. | 3,019 | ........ | 3,831 | ........ | ........ | 235,234 | 242,084 |

## TABLE 42

## TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MINICIPALITIES—1982

| County | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Atlantic | $ 92,281 | $ 3,452 | $ 3,052,142 | $ 7,713 | $ 246,031 | $ 19,246,548 | $ 22,648,167 |
| 2. Bergen | 1,342,217 | 23,595 | 15,294,316 | 40,067 | 1,352,479 | 62,523,056 | 80,575,730 |
| 3. Burlington | 249,773 | 8,095 | 3,926,242 | ........ | 830,103 | 29,958,058 | 34,972,271 |
| 4. Camden | 471,196 | 13,997 | 7,819,824 | 105,594 | 2,386,256 | 32,541,313 | 43,338,180 |
| 5. Cape May | 100,759 | 835 | 1,196,084 | ........ | 51,155 | 12,178,574 | 13,527,407 |
| 6. Cumberland | 135,216 | 7,996 | 2,325,375 | 6,221 | 450,138 | 8,049,558 | 10,974,504 |
| 7. Essex | 1,247,881 | 22,719 | 28,506,680 | 1,085,651 | 7,913,292 | 54,971,877 | 93,748,100 |
| 8. Gloucester | 138,458 | 1,945 | 2,456,932 | 1,031 | 457,683 | 15,494,552 | 18,550,601 |
| 9. Hudson | 516,039 | 36,944 | 19,918,991 | 1,842,871 | 6,305,305 | 61,422,813 | 90,042,963 |
| 10. Hunterdon | 116,636 | 413 | 1,715,408 | ........ | 29,455 | 10,177,763 | 12,039,675 |
| 11. Mercer | 348,516 | 10,038 | 7,483,643 | 100,592 | 1,433,492 | 26,453,246 | 35,829,527 |
| 12. Middlesex | 582,875 | 17,850 | 14,796,561 | 220,159 | 963,247 | 68,859,936 | 85,440,628 |
| 13. Monmouth | 534,079 | 8,027 | 5,444,365 | 11,213 | 1,555,396 | 35,855,892 | 43,408,972 |
| 14. Morris | 409,699 | 23,389 | 6,868,224 | 25,880 | 399,667 | 27,387,164 | 35,114,023 |
| 15. Ocean | 396,084 | 5,042 | 2,003,799 | 7,410 | 698,761 | 28,127,981 | 31,239,077 |
| 16. Passaic | 512,798 | 10,624 | 10,756,997 | 38,825 | 2,649,666 | 24,978,577 | 38,947,487 |
| 17. Salem | 87,551 | 1,049 | 2,935,797 | ........ | 169,096 | 13,590,025 | 16,783,518 |
| 18. Somerset | 292,420 | 2,878 | 4,996,777 | 18,967 | 304,329 | 16,852,358 | 22,467,729 |
| 19. Sussex | 73,931 | 3,513 | 1,302,404 | ........ | 178,599 | 5,910,138 | 7,468,585 |
| 20. Union | 1,111,817 | 42,636 | 14,244,444 | 359,336 | 2,031,318 | 51,985,150 | 69,774,701 |
| 21. Warren | 110,256 | 789 | 1,658,829 | 12,868 | 93,890 | 7,630,684 | 9,507,316 |
| Totals | $8,870,482 | $245,824 | $158,703,834 | $3,884,397 | $30,499,358 | $614,195,263 | $816,399,158 |

Difference in Totals Due to Rounding

## ATLANTIC COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Absecon City | $13,658 | ........ | $ 31,079 | ........ | $ 11,385 | $ 483,778 | $ 539,900 |
| 2. Atlantic City | 23,154 | $ 933 | 1,699,035 | $4,312 | ........ | 5,632,884 | 7,360,318 |
| 3. Brigantine City | 1,266 | ........ | 28,362 | ........ | ........ | 516,489 | 546,117 |
| 4. Buena Bor. | 3,006 | ........ | 45,562 | ........ | 8,900 | 295,231 | 352,699 |
| 5. Buena Vista Twp. | 1,318 | ........ | 45,571 | ........ | ........ | 473,991 | 520,880 |
| 6. Corbin City | ........ | ........ | 2,005 | ........ | 1,346 | 47,175 | 50,526 |
| 7. Egg Harbor City | 3,807 | 526 | 62,001 | ........ | 37,374 | 269,090 | 372,798 |
| 8. Egg Harbor Twp. | 2,937 | ........ | 115,564 | ........ | ........ | 3,850,569 | 3,969,070 |
| 9. Estell Manor City | ........ | ........ | 7,679 | ........ | ........ | 152,525 | 160,204 |
| 10. Folsom Bor. | ........ | ........ | 22,273 | ........ | ........ | 140,512 | 162,785 |
| 11. Galloway Twp. | 2,885 | ........ | 114,459 | ........ | ........ | 979,288 | 1,096,632 |
| 12. Hamilton Twp. | 1,322 | ........ | 149,577 | ........ | ........ | 1,081,311 | 1,232,210 |
| 13. Hammonton Town | 6,976 | 133 | 197,737 | 1,821 | 27,819 | 719,044 | 953,530 |
| 14. Linwood City | 2,246 | ........ | 40,940 | ........ | 7,670 | 417,825 | 468,681 |
| 15. Longport Bor. | 3,134 | ........ | 6,337 | ........ | ........ | 155,553 | 165,024 |
| 16. Margate City | 4,326 | ........ | 55,561 | ........ | ........ | 847,028 | 906,915 |
| 17. Mullica Twp. | ........ | ........ | 33,505 | ........ | 10,422 | 274,031 | 317,958 |
| 18. Northfield City | 4,756 | 295 | 93,913 | ........ | 11,385 | 482,964 | 593,313 |
| 19. Pleasantville City | 8,545 | 1,535 | 138,433 | 1,580 | 101,978 | 959,204 | 1,211,275 |
| 20. Port Republic City | ........ | ........ | 5,963 | ........ | ........ | 128,845 | 134,808 |
| 21. Somers Point City | 1,753 | 31 | 82,199 | ........ | 16,823 | 586,490 | 687,296 |
| 22. Ventnor City | 6,983 | ........ | 65,845 | ........ | 10,929 | 614,754 | 698,511 |
| 23. Weymouth Twp. | 212 | ........ | 8,531 | ........ | ........ | 137,967 | 146,710 |
| Totals | $92,281 | $3,452 | $3,052,142 | $7,713 | $246,031 | $19,246,546 | $22,648,167 |

Difference in Totals Due to Rounding

## BURLINGTON COUNTY (Continued)

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 26. North Hanover Twp. ................ | 3,577 | ........ | 21,776 | ........ | ........ | 501,651 | 527,004 |
| 27. Palmyra Bor. ............................ | 906 | ........ | 51,528 | ........ | 17,128 | 265,365 | 334,927 |
| 28. Pemberton Bor. ........................ | 5,924 | ........ | 10,292 | ........ | 3,123 | 39,181 | 58,520 |
| 29. Pemberton Twp. ....................... | 9,284 | ........ | 50,811 | ........ | 310,479 | 1,348,826 | 1,719,400 |
| 30. Riverside Twp. .......................... | 1,652 | 3 | 177,823 | ........ | ........ | 481,819 | 661,297 |
| 31. Riverton Bor. ............................ | 906 | ........ | 15,292 | ........ | 6,862 | 148,315 | 171,375 |
| 32. Shamong Twp. ......................... | 262 | ........ | 12,908 | ........ | ........ | 230,223 | 243,393 |
| 33. Southampton Twp. .................. | 8,052 | ........ | 40,674 | ........ | ........ | 736,071 | 784,797 |
| 34. Springfield Twp. ...................... | 1,162 | ........ | 40,111 | ........ | ........ | 228,193 | 269,466 |
| 35. Tabernacle Twp. ...................... | 849 | ........ | 14,853 | ........ | ........ | 295,854 | 311,556 |
| 36. Washington Twp. ..................... | ........ | ........ | 23,295 | ........ | ........ | 41,845 | 65,140 |
| 37. Westhampton Twp. .................. | ........ | ........ | 45,081 | ........ | ........ | 320,658 | 365,739 |
| 38. Willingboro Twp. ...................... | 8,990 | 495 | 146,373 | ........ | 331,851 | 1,536,847 | 2,024,556 |
| 39. Woodland Twp. ........................ | ........ | ........ | 6,643 | ........ | ........ | 72,693 | 79,336 |
| 40. Wrightstown Bor. ..................... | 1,900 | 247 | 17,947 | ........ | ........ | 58,730 | 78,824 |
| Totals........................................... | $249,773 | $8,095 | $3,926,242 | ........ | $830,103 | $29,958,058 | $34,972,271 |

Difference in Totals Due to Rounding

## CAMDEN COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Audubon Bor. | $ 11,912 | $ 134 | $ 149,537 | ........ | $ 23,357 | $ 550,038 | $ 734,978 |
| 2. Audubon Park Bor. | ........ | ........ | 8,900 | ........ | 19,766 | 18,259 | 46,925 |
| 3. Barrington Bor. | 1,547 | ........ | 241,286 | ........ | 47,837 | 366,177 | 656,847 |
| 4. Bellmawr Bor. | 11,533 | 88 | 104,441 | ........ | 36,264 | 711,146 | 863,472 |
| 5. Berlin Bor. | 9,897 | ........ | 60,669 | ........ | ........ | 394,544 | 465,110 |
| 6. Berlin Twp. | 4,411 | ........ | 14,137 | ........ | ........ | 635,621 | 654,169 |
| 7. Brooklawn Bor. | 5,142 | ........ | 28,529 | ........ | 5,433 | 123,988 | 163,092 |
| 8. Camden City | 62,229 | 1,261 | 3,052,370 | $102,554 | 1,337,080 | 5,469,093 | 10,024,587 |
| 9. Cherry Hill Twp. | 107,592 | 2,240 | 1,206,985 | ........ | ........ | 4,433,116 | 5,749,933 |
| 10. Chesilhurst Bor. | ........ | ........ | 5,740 | ........ | 5,668 | 103,317 | 114,725 |
| 11. Clementon Bor. | 4,391 | ........ | 37,522 | ........ | 48,874 | 244,442 | 335,229 |
| 12. Collingswood Bor. | 17,259 | 1,792 | 115,852 | ........ | 44,817 | 611,162 | 790,882 |
| 13. Gibbsboro Bor. | 467 | ........ | 58,587 | ........ | 5,679 | 172,747 | 237,480 |
| 14. Gloucester City | 5,146 | ........ | 392,858 | ........ | 39,623 | 1,576,488 | 2,014,115 |
| 15. Gloucester Twp. | 12,437 | 784 | 156,115 | ........ | 110,872 | 2,471,184 | 2,751,392 |
| 16. Haddon Twp. | 25,070 | 295 | 111,168 | ........ | 35,068 | 770,536 | 942,137 |
| 17. Haddonfield Bor. | 32,674 | 58 | 109,678 | ........ | 17,022 | 680,343 | 839,775 |
| 18. Haddon Heights Bor. | 13,742 | ........ | 45,423 | ........ | 18,184 | 543,326 | 620,675 |
| 19. Hi-Nella Bor. | 439 | ........ | 4,457 | ........ | 15,921 | 55,183 | 76,000 |
| 20. Laurel Springs Bor. | 2,571 | ........ | 10,871 | ........ | 14,934 | 146,910 | 175,286 |
| 21. Lawnside Bor. | 3,134 | ........ | 43,644 | ........ | 6,341 | 379,220 | 432,339 |
| 22. Lindenwold Bor. | 4,308 | ........ | 25,768 | ........ | 178,520 | 638,317 | 846,913 |
| 23. Magnolia Bor. | 467 | ........ | 34,776 | ........ | 37,187 | 301,498 | 373,928 |
| 24. Merchantville Bor. | 18,395 | 236 | 29,519 | ........ | 24,656 | 296,140 | 368,946 |
| 25. Mt. Ephraim Bor. | 1,126 | ........ | 32,157 | ........ | 33,971 | 246,861 | 314,115 |

## CAMDEN COUNTY (Continued)

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 26. Oaklyn Bor. | 1,126 | ........ | 26,707 | ........ | 29,147 | 200,586 | 257,566 |
| 27. Pennsauken Twp. | 53,714 | 5,210 | 1,142,006 | 3,040 | 61,111 | 3,530,425 | 4,795,506 |
| 28. Pine Hill Bor. | 439 | ........ | 9,757 | ........ | 86,481 | 498,442 | 595,119 |
| 29. Pine Valley Bor. | ........ | ........ | 949 | ........ | ........ | 3,138 | 4,087 |
| 30. Runnemede Bor. | 4,345 | 530 | 69,972 | ........ | 26,956 | 571,072 | 672,875 |
| 31. Somerdale Bor. | 3,959 | ........ | 41,002 | ........ | 47,400 | 347,907 | 440,268 |
| 32. Stratford Bor. | 5,953 | 1,220 | 59,598 | ........ | ........ | 470,654 | 537,425 |
| 33. Tavistock Bor. | ........ | ........ | 2,316 | ........ | ........ | 640 | 2,956 |
| 34. Voorhees Twp. | 18,256 | 150 | 150,478 | ........ | ........ | 902,113 | 1,070,997 |
| 35. Waterford Twp. | 12,234 | ........ | 28,736 | ........ | ........ | 763,587 | 804,557 |
| 36. Winslow Twp. | 11,325 | ........ | 197,908 | ........ | ........ | 3,225,351 | 3,434,584 |
| 37. Woodlynne Bor. | 3,959 | ........ | 9,410 | ........ | 28,087 | 87,742 | 129,198 |
| Totals | $471,196 | $13,997 | $7,819,824 | $105,594 | $2,386,256 | $32,541,313 | $43,338,180 |

Difference in Totals Due to Rounding

## CAPE MAY COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Avalon Bor. | $ 3,949 | ........ | $ 31,033 | ........ | ........ | $ 393,012 | $ 427,994 |
| 2. Cape May City | 2,005 | ........ | 108,826 | ........ | $ 5,172 | 275,714 | 391,717 |
| 3. Cape May Point Bor. | ........ | ........ | 236 | ........ | ........ | 21,733 | 21,969 |
| 4. Dennis Twp. | 819 | ........ | 16,927 | ........ | ........ | 547,665 | 565,411 |
| 5. Lower Twp. | 4,506 | ........ | 149,040 | ........ | 27,801 | 805,646 | 986,993 |
| 6. Middle Twp. | 2,966 | $345 | 96,299 | ........ | ........ | 1,918,898 | 2,018,508 |
| 7. North Wildwood City | 6,635 | 136 | 98,179 | ........ | ........ | 368,188 | 473,138 |
| 8. Ocean City | 20,808 | 17 | 223,828 | ........ | ........ | 1,758,677 | 2,003,330 |
| 9. Sea Isle City | 670 | ........ | 18,817 | ........ | ........ | 255,263 | 274,750 |
| 10. Stone Harbor Bor. | 3,988 | ........ | 20,604 | ........ | ........ | 208,505 | 233,097 |
| 11. Upper Twp. | 13,308 | ........ | 9,436 | ........ | ........ | 4,299,543 | 4,322,287 |
| 12. West Cape May Bor. | 1,834 | ........ | 4,804 | ........ | 1,682 | 72,859 | 81,179 |
| 13. West Wildwood Bor. | ........ | ........ | 2,567 | ........ | ........ | 39,663 | 42,230 |
| 14. Wildwood City | 33,849 | 336 | 267,082 | ........ | ........ | 822,953 | 1,124,220 |
| 15. Wildwood Crest Bor. | 3,918 | ........ | 124,308 | ........ | ........ | 324,514 | 452,740 |
| 16. Woodbine Bor. | 1,503 | ........ | 24,099 | ........ | 16,500 | 65,741 | 107,843 |
| Totals | $100,759 | $835 | $1,196,084 | ........ | $51,155 | $12,178,574 | $13,527,407 |

Difference in Totals Due to Rounding

## CUMBERLAND COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Bridgeton City | $ 46,734 | $1,121 | $ 579,481 | $1,379 | $213,077 | $ 979,549 | $ 1,821,341 |
| 2. Commercial Twp. | 247 | ........ | 39,468 | ........ | ........ | 264,429 | 304,144 |
| 3. Deerfield Twp. | 817 | ........ | 26,042 | ........ | ........ | 180,182 | 207,041 |
| 4. Downe Twp. | ........ | ........ | 33,870 | ........ | ........ | 168,349 | 202,219 |
| 5. Fairfield Twp. | 786 | ........ | 20,645 | ........ | ........ | 234,939 | 256,370 |
| 6. Greenwich Twp. | 242 | ........ | 19,910 | ........ | ........ | 42,457 | 62,609 |
| 7. Hopewell Twp. | 2,633 | ........ | 36,495 | ........ | ........ | 184,250 | 223,378 |
| 8. Lawrence Twp. | 4,548 | ........ | 29,219 | ........ | 15,216 | 146,840 | 195,823 |
| 9. Maurice River Twp. | ........ | ........ | 59,276 | ........ | 14,424 | 343,762 | 417,462 |
| 10. Millville City | 38,090 | 5,282 | 478,330 | 2,661 | 66,708 | 1,701,401 | 2,292,472 |
| 11. Shiloh Bor. | 514 | ........ | 4,598 | ........ | ........ | 18,609 | 23,721 |
| 12. Stow Creek Twp. | ........ | ........ | 20,760 | ........ | ........ | 79,827 | 100,587 |
| 13. Upper Deerfield Twp. | 4,696 | ........ | 109,659 | ........ | ........ | 1,065,315 | 1,179,670 |
| 14. Vineland City | 35,910 | 1,593 | 867,623 | 2,181 | 140,713 | 2,639,649 | 3,687,669 |
| Totals | $135,216 | $7,996 | $2,325,375 | $6,221 | $450,138 | $8,049,558 | $10,974,504 |

Difference in Totals Due to Rounding

## ESSEX COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Belleville Town ..................... | $ 4,465 | $ 3,704 | $ 910,854 | ........ | $ 225,167 | $ 1,927,106 | $ 3,071,296 |
| 2. Bloomfield Town ..................... | 58,556 | 1,770 | 1,039,063 | $ 9,537 | 271,146 | 2,189,374 | 3,569,446 |
| 3. Caldwell Bor. ..................... | 21,182 | 502 | 123,074 | ........ | 13,255 | 484,494 | 642,507 |
| 4. Cedar Grove Twp. ..................... | 26,242 | 188 | 169,251 | ........ | 17,669 | 758,699 | 972,049 |
| 5. East Orange City ..................... | 44,670 | 3,286 | 1,418,777 | 19,938 | 1,195,344 | 2,919,686 | 5,601,701 |
| 6. Essex Fells Bor. ..................... | ........ | ........ | 6,004 | ........ | ........ | 199,869 | 205,873 |
| 7. Fairfield Bor. ..................... | 26,225 | 936 | 507,852 | ........ | ........ | 748,049 | 1,283,062 |
| 8. Glen Ridge Bor. ..................... | 10,764 | ........ | 42,030 | 1,238 | 12,570 | 294,461 | 361,063 |
| 9. Irvington Town ..................... | 21,469 | 1,997 | 724,901 | 4,224 | 736,107 | 1,969,003 | 3,457,701 |
| 10. Livingston Twp. ..................... | 60,164 | ........ | 406,901 | ........ | ........ | 2,090,355 | 2,557,420 |
| 11. Maplewood Twp. ..................... | 4,052 | 884 | 296,572 | 1,020 | 39,624 | 1,142,865 | 1,485,017 |
| 12. Millburn Twp. ..................... | 53,628 | 829 | 437,625 | ........ | ........ | 2,041,304 | 2,533,386 |
| 13. Montclair Town ..................... | 48,122 | 247 | 393,966 | 4,672 | 66,754 | 2,002,568 | 2,516,329 |
| 14. Newark City ..................... | 664,171 | ........ | 19,172,987 | 1,029,507 | 4,741,414 | 25,945,644 | 51,553,723 |
| 15. North Caldwell Bor. ..................... | 215 | ........ | 26,806 | ........ | 6,508 | 355,581 | 389,110 |
| 16. Nutley Town ..................... | 35,535 | 191 | 600,199 | ........ | 48,434 | 1,576,657 | 2,261,016 |
| 17. Orange City ..................... | 40,790 | 1,245 | 799,989 | 10,998 | 413,799 | 1,890,498 | 3,157,319 |
| 18. Roseland Bor. ..................... | 2,195 | ........ | 162,787 | ........ | 4,419 | 580,104 | 749,505 |
| 19. South Orange Village ..................... | 26,701 | 1,522 | 164,009 | 4,519 | 25,859 | 1,191,866 | 1,414,476 |
| 20. Verona Bor. ..................... | 13,878 | ........ | 174,455 | ........ | 21,221 | 700,729 | 910,283 |
| 21. West Caldwell Bor. ..................... | 17,209 | ........ | 242,160 | ........ | 12,154 | 1,009,487 | 1,281,010 |
| 22. West Orange Town ..................... | 67,646 | 5,420 | 686,421 | ........ | 61,849 | 2,953,478 | 3,774,814 |
| Totals ..................... | $1,247,881 | $22,719 | $28,506,580 | $1,085,651 | $7,913,292 | $54,971,877 | $93,748,100 |

Difference in Totals Due to Rounding

## GLOUCESTER COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Clayton Bor. | $ 2,567 | ........ | $ 45,148 | ........ | $ 44,854 | $ 382,145 | $ 474,714 |
| 2. Deptford Twp. | 13,930 | $ 66 | 169,201 | ........ | 52,891 | 1,466,195 | 1,702,283 |
| 3. East Greenwich Twp. | 589 | 2 | 33,032 | ........ | ........ | 1,006,812 | 1,040,435 |
| 4. Elk Twp. | 444 | ........ | 19,123 | ........ | 7,849 | 228,104 | 255,520 |
| 5. Franklin Twp. | 5,171 | ........ | 56,009 | ........ | 29,557 | 1,016,836 | 1,107,573 |
| 6. Glassboro Bor. | 6,110 | ........ | 245,855 | ........ | 38,016 | 1,090,075 | 1,380,056 |
| 7. Greenwich Twp. | 2,248 | ........ | 393,108 | ........ | ........ | 561,323 | 956,679 |
| 8. Harrison Twp. | 6,259 | ........ | 38,490 | ........ | ........ | 227,245 | 271,994 |
| 9. Logan Twp. | 1,385 | ........ | 66,548 | ........ | ........ | 315,705 | 383,638 |
| 10. Mantua Twp. | 6,397 | ........ | 60,696 | ........ | 20,189 | 607,130 | 694,412 |
| 11. Monroe Twp. | 7,718 | 549 | 126,176 | ........ | ........ | 3,257,979 | 3,392,422 |
| 12. National Park Bor. | 2,151 | ........ | 6,747 | ........ | ........ | 285,445 | 294,343 |
| 13. Newfield Bor. | 7,813 | ........ | 20,446 | ........ | 9,891 | 95,036 | 133,186 |
| 14. Paulsboro Bor. | 5,446 | ........ | 122,362 | ........ | 43,423 | 230,955 | 402,186 |
| 15. Pitman Bor. | 10,065 | 414 | 120,457 | ........ | 63,937 | 410,349 | 605,222 |
| 16. South Harrison Twp. | ........ | ........ | 20,757 | ........ | ........ | 51,163 | 71,920 |
| 17. Swedesboro Bor. | 178 | ........ | 86,783 | ........ | 5,168 | 129,354 | 221,483 |
| 18. Washington Twp. | 10,405 | 14 | 106,320 | ........ | 56,009 | 1,671,266 | 1,844,014 |
| 19. Wenonah Bor. | 1,775 | ........ | 3,976 | ........ | 4,177 | 119,469 | 129,397 |
| 20. West Deptford Twp. | 14,745 | ........ | 407,630 | ........ | ........ | 940,262 | 1,362,637 |
| 21. Westville Bor. | 7,108 | ........ | 45,409 | ........ | 12,053 | 227,436 | 292,006 |
| 22. Woodbury City | 23,178 | 900 | 161,160 | $1,031 | 69,671 | 711,626 | 967,566 |
| 23. Woodbury Heights Bor. | 2,775 | ........ | 41,968 | ........ | ........ | 231,472 | 276,215 |
| 24. Woolwich Twp. | ........ | ........ | 59,528 | ........ | ........ | 231,170 | 290,698 |
| Totals | $138,458 | $1,945 | $2,456,932 | $1,031 | $457,683 | $15,494,552 | $18,550,601 |

Difference in Totals Due to Rounding

## HUDSON COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Bayonne City | $ 61,071 | $ 1,455 | $ 2,816,890 | $ 22,274 | $ 488,624 | $ 2,980,505 | $ 6,370,819 |
| 2. East Newark Bor | 4,715 | ........ | 223,317 | ........ | 13,667 | 92,099 | 333,798 |
| 3. Guttenberg Town | 20,108 | ........ | 104,817 | ........ | 52,100 | 181,439 | 358,464 |
| 4. Harrison Town | 2,356 | 3,617 | 1,109,919 | 12,666 | ........ | 7,260,448 | 8,389,006 |
| 5. Hoboken City | 30,447 | 6,349 | 1,963,236 | 565,908 | 642,522 | 1,266,440 | 4,474,902 |
| 6. Jersey City | 172,622 | 17,606 | 6,978,226 | 972,364 | 3,306,913 | 28,685,229 | 40,132,960 |
| 7. Kearny Town | 21,230 | 6,118 | 2,268,537 | 146,060 | ........ | 14,622,128 | 17,064,073 |
| 8. North Bergen Twp | 17,265 | 891 | 1,176,441 | 74,203 | 298,674 | 2,301,309 | 3,868,783 |
| 9. Secaucus Town | 31,918 | ........ | 646,635 | 22,608 | 11,337 | 1,145,988 | 1,858,486 |
| 10. Union City | 109,864 | 648 | 1,163,791 | 1,081 | 836,751 | 1,442,849 | 3,554,984 |
| 11. Weehawken Twp | 18,356 | ........ | 504,136 | 23,864 | 130,731 | 377,339 | 1,054,426 |
| 12. West New York Town | 26,087 | 259 | 963,046 | 1,842 | 523,987 | 1,067,040 | 2,582,261 |
| Totals | $516,039 | $36,944 | $19,918,991 | $1,842,87[illegible] | $6,305,305 | $61,422,813 | $90,042,963 |

Difference in Totals Due to Rounding

## HUNTERDON COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Alexandria Twp. .................... | $ 1,186 | ........ | $ 45,779 | ........ | ........ | $ 181,240 | $ 228,205 |
| 2. Bethlehem Twp. .................... | ........ | ........ | 30,934 | ........ | ........ | 142,737 | 173,671 |
| 3. Bloomsbury Bor. .................... | 7,267 | ........ | 13,544 | ........ | ........ | 26,628 | 47,459 |
| 4. Califon Bor. .................... | 3,848 | ........ | 13,530 | ........ | $ 1,432 | 48,267 | 67,077 |
| 5. Clinton Town .................... | 14,257 | ........ | 42,364 | ........ | 2,481 | 73,754 | 132,856 |
| 6. Clinton Twp. .................... | 2,770 | ........ | 100,233 | ........ | ........ | 376,001 | 479,004 |
| 7. Delaware Twp. .................... | 165 | ........ | 72,078 | ........ | ........ | 210,832 | 283,075 |
| 8. East Amwell Twp. .................... | 259 | ........ | 59,095 | ........ | ........ | 183,378 | 242,732 |
| 9. Flemington Bor. .................... | 10,571 | $378 | 108,091 | ........ | 5,880 | 204,020 | 328,940 |
| 10. Franklin Twp. .................... | 2,490 | ........ | 53,402 | ........ | ... ... | 149,010 | 204,902 |
| 11. Frenchtown Bor. .................... | 3,723 | ........ | 45,749 | ........ | ........ | 46,078 | 95,550 |
| 12. Glen Gardner Bor. .................... | 4,094 | ........ | 6,240 | ........ | 1,795 | 33,789 | 45,918 |
| 13. Hampton Bor. .................... | ........ | ........ | 7,717 | ........ | 4,030 | 35,381 | 47,128 |
| 14. High Bridge Bor. .................... | 2,190 | ........ | 84,678 | ........ | 6,028 | 85,848 | 178,744 |
| 15. Holland Twp. .................... | 2,202 | ........ | 51,415 | ........ | ........ | 3,188,963 | 3,242,580 |
| 16. Kingwood Twp. .................... | 2,373 | ........ | 53,838 | ........ | ........ | 203,210 | 259,421 |
| 17. Lambertville City .................... | 8,575 | ........ | 76,856 | ........ | 7,810 | 156,935 | 250,176 |
| 18. Lebanon Bor. .................... | 3,632 | ........ | 11,313 | ........ | ........ | 46,242 | 61,187 |
| 19. Lebanon Twp. .................... | 1,717 | 35 | 48,263 | ........ | ........ | 2,086,502 | 2,136,517 |
| 20. Milford Bor. .................... | 7,510 | ........ | 192,499 | ........ | ........ | 241,631 | 441,640 |
| 21. Raritan Twp. .................... | 23,735 | ........ | 318,031 | ........ | ........ | 948,860 | 1,290,626 |
| 22. Readington Twp. .................... | 7,431 | ........ | 109,472 | ........ | ........ | 866,296 | 983,199 |
| 23. Stockton Bor. .................... | 1,047 | ........ | 5,690 | ........ | ........ | 32,591 | 39,328 |
| 24. Tewksbury Twp. .................... | 3,504 | ........ | 84,970 | ........ | ........ | 262,782 | 351,256 |
| 25. Union Twp. .................... | 2,070 | ........ | 49,485 | ........ | ........ | 138,014 | 189,569 |
| 26. West Amwell Twp. .................... | ........ | ........ | 30,142 | ........ | ........ | 208,774 | 238,916 |
| Totals.................................... | $116,636 | $413 | $1,715,408 | ........ | $29,455 | $10,177,763 | $12,039,675 |

Difference in Totals Due to Rounding

## MERCER COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. East Windsor Twp. ............. | $ 7,886 | ........ | $ 283,940 | ........ | $ 113,573 | $ 943,822 | $ 1,349,221 |
| 2. Ewing Twp. ........................... | 22,972 | $ 720 | 1,268,158 | $ 4,284 | ........ | 2,061,031 | 3,357,165 |
| 3. Hamilton Twp. ...................... | 40,333 | 6,168 | 977,727 | ........ | ........ | 12,149,743 | 13,173,971 |
| 4. Hightstown Bor. .................... | 9,373 | 554 | 86,806 | 5,236 | 26,376 | 262,808 | 391,153 |
| 5. Hopewell Bor. ....................... | 1,796 | ........ | 32,916 | ........ | 2,930 | 100,419 | 138,061 |
| 6. Hopewell Twp. ...................... | 8,900 | ........ | 277,737 | ........ | ........ | 1,063,646 | 1,350,283 |
| 7. Lawrence Twp. ..................... | 24,154 | 821 | 596,204 | ........ | 21,020 | 2,066,672 | 2,708,871 |
| 8. Pennington Bor. .................. | 5,398 | ........ | 22,639 | ........ | 2,616 | 121,728 | 152,381 |
| 9. Princeton Bor. ...................... | 32,435 | 72 | 190,926 | 1,487 | 15,308 | 687,144 | 927,372 |
| 10 Princeton Twp. ...................... | 3,755 | ........ | 142,513 | ........ | 11,336 | 976,812 | 1,134,416 |
| 11. Trenton City ......................... | 176,389 | 1,703 | 3,282,238 | 78,750 | 1,232,343 | 4,071,133 | 8,842,556 |
| 12. Washington Twp. ................. | 4,662 | ........ | 63,682 | ........ | ........ | 865,044 | 933,388 |
| 13. West Windsor Twp. ............ | 10,464 | ........ | 258,156 | 10,836 | 7,990 | 1,083,244 | 1,370,690 |
| Totals ................................ | $348,516 | $10,038 | $7,483,643 | $100,592 | $1,433,492 | $26,453,246 | $35,829,527 |

Difference in Totals Due to Rounding

## MIDDLESEX COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Carteret Bor. | $ 18,455 | $ 192 | $ 893,876 | $ 1,199 | $ 32,172 | $ 1,177,356 | $ 2,123,250 |
| 2. Cranbury Twp. | 16,504 | ........ | 140,506 | ........ | ........ | 289,352 | 446,362 |
| 3. Dunellen Bor. | 2,668 | 119 | 213,462 | 2,496 | 11,214 | 313,085 | 543,044 |
| 4. East Brunswick Twp. | 33,333 | ........ | 587,009 | ........ | 45,092 | 2,397,307 | 3,062,741 |
| 5. Edison Twp. | 63,222 | ........ | 1,328,231 | 14,526 | ........ | 13,659,591 | 15,065,570 |
| 6. Helmetta Bor. | ........ | ........ | 68,541 | ........ | 1,521 | 64,584 | 134,646 |
| 7. Highland Park Bor. | 11,531 | 35 | 133,207 | ........ | 70,737 | 515,879 | 731,389 |
| 8. Jamesburg Bor. | 3,563 | ........ | 36,796 | ........ | 9,104 | 201,623 | 251,086 |
| 9. Metuchen Bor. | 462 | 1,056 | 296,771 | 16,271 | 18,706 | 872,383 | 1,205,649 |
| 10. Middlesex Bor. | 34,061 | 483 | 259,445 | ........ | 19,122 | 950,604 | 1,263,715 |
| 11. Milltown Bor. | 3,156 | ........ | 98,343 | ........ | ........ | 175,379 | 276,878 |
| 12. Monroe Twp. | 15,093 | ........ | 157,211 | ........ | ........ | 1,136,912 | 1,309,216 |
| 13. New Brunswick City | 69,610 | 367 | 1,138,600 | 22,374 | 329,758 | 1,993,718 | 3,554,427 |
| 14. North Brunswick Twp. | ........ | 5,050 | 1,104,157 | 4,323 | ........ | 1,964,916 | 3,078,446 |
| 15. Old Bridge Twp. | 49,371 | 39 | 296,258 | 2,508 | 102,416 | 2,586,967 | 3,037,559 |
| 16. Perth Amboy City | 15,876 | 857 | 1,672,439 | 23,404 | 226,795 | 1,643,065 | 3,582,436 |
| 17. Piscataway Twp. | 49,473 | 1,551 | 829,027 | ........ | ........ | 2,934,054 | 3,814,105 |
| 18. Plainsboro Twp. | 4,113 | ........ | 74,379 | ........ | ........ | 469,547 | 548,039 |
| 19. Sayreville Bor. | 20,362 | 642 | 1,449,162 | 1,878 | ........ | 9,126,624 | 10,598,668 |
| 20. South Amboy City | 10,696 | ........ | 57,453 | 37,363 | ........ | 3,990,690 | 4,096,202 |
| 21. South Brunswick Twp. | 48,637 | 390 | 607,979 | 13,379 | ........ | 3,047,483 | 3,717,868 |
| 22. South Plainfield Bor. | 5,958 | 12 | 583,461 | 9,453 | ........ | 1,529,230 | 2,128,114 |
| 23. South River Bor. | 13,234 | 200 | 126,011 | ........ | 81,528 | 284,677 | 505,650 |
| 24. Spotswood Bor. | 29,146 | ........ | 236,687 | 4,972 | 15,081 | 382,406 | 668,292 |
| 25. Woodbridge Twp. | 64,354 | 6,858 | 2,407,549 | 66,014 | ........ | 17,152,504 | 19,697,279 |
| Totals | $582,875 | $17,850 | $14,796,561 | $220,159 | $963,247 | $68,859,936 | $85,440,628 |

Difference in Totals Due to Rounding

## MONMOUTH COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Aberdeen Twp. | $ 8,288 | ........ | $ 223,552 | ........ | $ 98,855 | $ 591,675 | $ 922,370 |
| 2. Allenhurst Bor. | 15,146 | ........ | 11,771 | ........ | 933 | 167,253 | 195,103 |
| 3. Allentown Bor. | 6,732 | ........ | 7,196 | ........ | 12,831 | 69,197 | 95,956 |
| 4. Asbury Park City | 28,425 | $2,450 | 466,926 | ........ | 196,413 | 842,072 | 1,536,286 |
| 5. Atlantic Highlands Bor. | 2,880 | 1,580 | 33,875 | ........ | 24,943 | 212,513 | 275,791 |
| 6. Avon-By-The-Sea Bor. | 6,695 | ........ | 13,967 | ........ | 3,121 | 124,400 | 148,183 |
| 7. Belmar Bor. | 1,599 | ........ | 57,040 | ........ | 11,964 | 295,292 | 365,895 |
| 8. Bradley Beach Bor. | 12,622 | ........ | 37,155 | ........ | 32,997 | 243,349 | 326,123 |
| 9. Brielle Bor. | 4,516 | ........ | 35,275 | ........ | 4,410 | 209,506 | 253,707 |
| 10. Colts Neck Twp. | 4,872 | ........ | 62,269 | ........ | ........ | 1,070,004 | 1,137,145 |
| 11. Deal Bor. | 3,190 | ........ | 7,825 | ........ | ........ | 351,222 | 362,237 |
| 12. Eatontown Bor. | 17,127 | ........ | 250,472 | ........ | 63,485 | 663,935 | 995,019 |
| 13. Englishtown Bor. | 1,356 | ........ | 20,624 | ........ | 1,987 | 48,491 | 72,458 |
| 14. Fair Haven Bor. | 8,031 | ........ | 24,922 | ........ | 7,756 | 306,574 | 347,283 |
| 15. Farmingdale Bor. | 9,886 | ........ | 22,077 | ........ | ........ | 51,421 | 83,384 |
| 16. Freehold Bor. | 25,537 | 513 | 187,868 | ........ | 54,457 | 475,610 | 743,985 |
| 17. Freehold Twp. | 20,276 | ........ | 240,291 | ........ | ........ | 2,844,688 | 3,105,255 |
| 18. Hazlet Twp. | 16,252 | 17 | 180,214 | ........ | 53,059 | 888,043 | 1,137,585 |
| 19. Highlands Bor. | 2,978 | ........ | 27,389 | ........ | 32,672 | 175,701 | 238,740 |
| 20. Holmdel Twp. | 9,515 | ........ | 411,621 | ........ | ........ | 843,576 | 1,264,712 |
| 21. Howell Twp. | 11,681 | ........ | 240,647 | ........ | ........ | 4,181,092 | 4,433,420 |
| 22. Interlaken Bor. | ........ | ........ | 14 | ........ | 1,116 | 86,979 | 88,109 |
| 23. Keansburg Bor. | 11,920 | 482 | 61,827 | ........ | 112,811 | 336,027 | 523,067 |
| 24. Keyport Bor. | 16,995 | 270 | 100,635 | ........ | 50,559 | 315,606 | 484,065 |
| 25. Little Silver Bor. | 3,948 | ........ | 47,269 | ........ | 6,366 | 364,890 | 422,473 |
| 26. Loch Arbour Village | ........ | ........ | 4,101 | ........ | 451 | 20,096 | 24,648 |
| 27. Long Branch City | 35,333 | ........ | 245,226 | $ 7,122 | 211,959 | 1,402,432 | 1,902,072 |
| 28. Manalapan Twp. | 14,819 | ........ | 110,137 | ........ | ........ | 1,578,299 | 1,703,255 |
| 29. Manasquan Bor. | 12,676 | 265 | 44,154 | ........ | 5,961 | 303,410 | 366,466 |
| 30. Marlboro Twp. | 12,082 | ........ | 97,438 | ........ | 27,907 | 981,026 | 1,118,453 |

## MONMOUTH COUNTY (Continued)

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 31. Matawan Bor. ........................ | 21,357 | 266 | 50,303 | ........ | 51,084 | 963,484 | 1,086,494 |
| 32. Middletown Twp. ................... | 42,028 | 728 | 269,326 | ........ | 102,826 | 3,605,608 | 4,020,516 |
| 33. Millstone Twp. ....................... | 199 | ........ | 45,529 | ........ | ........ | 269,637 | 315,365 |
| 34. Monmouth Beach Bor. ....... | 1,188 | 6 | 7,947 | ........ | 3,804 | 203,834 | 216,779 |
| 35. Neptune Twp. ......................... | 33,448 | 7 | 286,123 | ........ | 192,590 | 1,913,975 | 2,426,143 |
| 36. Neptune City Bor. ............... | 5,260 | ........ | 70,462 | ........ | 34,299 | 255,811 | 365,832 |
| 37. Ocean Twp. ........................... | 11,264 | 105 | 152,846 | ........ | 33,785 | 1,317,329 | 1,515,329 |
| 38. Oceanport Bor. ..................... | 3,821 | ........ | 80,208 | ........ | 7,925 | 313,814 | 405,768 |
| 39. Red Bank Bor. ..................... | 35,499 | 1,211 | 327,193 | 4,092 | 23,104 | 1,431,993 | 1,823,092 |
| 40. Roosevelt Bor. ..................... | ........ | ........ | 4,604 | ........ | 1,768 | 47,718 | 54,090 |
| 41. Rumson Bor. ........................ | 7,725 | ........ | 28,282 | ........ | 7,554 | 511,478 | 555,039 |
| 42. Sea Bright Bor. .................... | 6,100 | ........ | 34,872 | ........ | 1,976 | 109,312 | 152,260 |
| 43. Sea Girt Bor. ........................ | 984 | ........ | 9,699 | ........ | ........ | 131,123 | 141,806 |
| 44. Shrewsbury Bor. .................... | 15,488 | ........ | 88,330 | ........ | 2,792 | 219,867 | 326,477 |
| 45. Shrewsbury Twp. ................. | ........ | ........ | 749 | ........ | 15,812 | 20,716 | 37,277 |
| 46. South Belmar Bor. ............. | 88 | ........ | 9,068 | ........ | 8,138 | 73,194 | 90,488 |
| 47. Spring Lake Bor. ................ | 2,646 | ........ | 26,137 | ........ | 3,628 | 245,583 | 277,994 |
| 48. Spring Lake Heights Bor. .. | 8,419 | ........ | 27,561 | ........ | 8,494 | 255,151 | 299,625 |
| 49. Tinton Falls ............................ | 1,029 | ........ | 178,047 | ........ | 10,958 | 667,898 | 857,932 |
| 50. Union Beach Bor. ............... | 6,732 | ........ | 86,820 | ........ | 16,644 | 320,073 | 430,269 |
| 51. Upper Freehold Twp. .......... | 801 | ........ | 61,730 | ........ | ........ | 257,776 | 320,307 |
| 52. Wall Twp. ................................ | 1,194 | 126 | 199,122 | ........ | ........ | 2,225,389 | 2,425,831 |
| 53. West Long Branch Bor. ..... | 3,435 | ........ | 125,631 | ........ | 11,204 | 450,750 | 591,020 |
| Totals ................................ | $534,079 | $8,027 | $5,444,365 | $11,213 | $1,555,396 | $35,855,892 | $43,408,972 |

Difference in Totals Due to Rounding

## MORRIS COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Boonton Town | $ 8,081 | $ 166 | $ 324,739 | $ 1,380 | $ 11,217 | $ 406,457 | $ 752,040 |
| 2. Boonton Twp. | 3,162 | ........ | 45,277 | ........ | ........ | 146,542 | 196,961 |
| 3. Butler Bor. | 7,169 | ........ | 173,768 | ........ | ........ | 844,619 | 1,025,556 |
| 4. Chatham Bor. | 26,960 | 261 | 120,077 | 2,470 | 7,998 | 439,846 | 597,612 |
| 5. Chatham Twp. | 7,455 | ........ | 32,064 | ........ | 7,346 | 662,350 | 709,215 |
| 6. Chester Bor. | 4,543 | ........ | 34,838 | ........ | ........ | 97,811 | 137,192 |
| 7. Chester Twp. | 1,558 | ........ | 49,410 | ........ | 4,825 | 686,269 | 742,062 |
| 8. Denville Twp. | 28,757 | ........ | 226,250 | 4,941 | 15,818 | 1,080,025 | 1,355,791 |
| 9. Dover Town | 17,707 | 1,001 | 299,009 | 4,188 | 85,227 | 491,835 | 898,967 |
| 10. East Hanover Twp. | 5,899 | ........ | 279,512 | ........ | ........ | 2,092,135 | 2,377,546 |
| 11. Florham Park Bor. | 10,389 | 14,171 | 229,768 | ........ | ........ | 690,414 | 944,742 |
| 12. Hanover Twp. | 10,351 | ........ | 906,912 | ........ | ........ | 1,115,203 | 2,032,466 |
| 13. Harding Twp. | 2,519 | ........ | 16,701 | ........ | ........ | 335,322 | 356,542 |
| 14. Jefferson Twp. | 7,436 | ........ | 63,153 | ........ | 24,996 | 1,615,540 | 1,711,125 |
| 15. Kinnelon Bor. | 5,980 | ........ | 32,556 | ........ | 6,895 | 322,841 | 368,272 |
| 16. Lincoln Park Bor | 7,326 | ........ | 87,068 | ........ | 13,773 | 393,079 | 501,246 |
| 17. Madison Bor. | 20,272 | 190 | 169,544 | 2,651 | 17,102 | 473,107 | 683,066 |
| 18. Mendham Bor. | 2,965 | ........ | 47,002 | ........ | 4,320 | 313,944 | 368,231 |
| 19. Mendham Twp. | 2,020 | ........ | 14,448 | ........ | ........ | 341,116 | 357,584 |
| 20. Mine Hill Twp. | 118 | ........ | 57,790 | ........ | 5,078 | 143,999 | 206,985 |

## MORRIS COUNTY (Continued)

| | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| Taxing Districts | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | Total |
| 21. Montville Twp. ........................ | 3,638 | 6,810 | 184,356 | ........ | ........ | 1,298,321 | 1,493,125 |
| 22. Morris Twp. ........................... | 2,198 | ........ | 441,264 | ........ | ........ | 1,416,000 | 1,859,462 |
| 23. Morris Plains Bor. ............... | 10,653 | ........ | 244,214 | ........ | ........ | 422,592 | 677,459 |
| 24. Morristown Town .................. | 107,441 | ........ | 510,829 | 6,512 | 23,116 | 1,947,547 | 2,595,445 |
| 25. Mountain Lakes Bor. ........... | 3,162 | ........ | 35,963 | ........ | 3,528 | 316,027 | 358,680 |
| 26. Mount Arlington Bor. .......... | 2,553 | ........ | 18,031 | ........ | 22,979 | 166,132 | 209,695 |
| 27. Mount Olive Twp. ................ | 9,427 | 13 | 89,290 | ........ | 28,231 | 1,114,387 | 1,241,348 |
| 28. Netcong Bor. ......................... | 4,550 | ........ | 51,878 | ........ | ........ | 211,702 | 268,130 |
| 29. Par-Troy Hills Twp. .............. | 35,916 | 334 | 487,670 | ........ | ........ | 1,946,894 | 2,470,814 |
| 30. Passaic Twp. ......................... | 3,015 | ........ | 107,171 | ........ | 6,874 | 1,079,413 | 1,196,473 |
| 31. Pequannock Twp. ................. | 5,760 | ........ | 125,831 | ........ | 18,503 | 664,156 | 814,252 |
| 32. Randolph Twp. ...................... | 8,454 | ........ | 197,440 | ........ | 19,486 | 965,606 | 1,190,986 |
| 33. Riverdale Bor. ....................... | 229 | ........ | 78,425 | ........ | 2,590 | 241,909 | 323,153 |
| 34. Rockaway Bor. ...................... | 8,385 | 75 | 182,949 | ........ | ........ | 264,688 | 456,097 |
| 35. Rockaway Twp. ..................... | 2,389 | ........ | 287,109 | ........ | 19,837 | 720,099 | 1,029,434 |
| 36. Roxbury Twp. ........................ | 18,208 | 195 | 388,507 | 3,537 | 21,215 | 987,269 | 1,418,931 |
| 37. Victory Gardens Bor. .......... | 125 | ........ | 4,352 | ........ | 8,637 | 19,995 | 33,109 |
| 38. Washington Twp. .................. | 1,704 | ........ | 107,998 | ........ | 12,613 | 667,922 | 790,237 |
| 39. Wharton Bor. ......................... | 1,225 | 174 | 113,062 | ........ | 7,463 | 242,049 | 363,973 |
| Totals .................................. | $409,699 | $23,389 | $6,868,224 | $25,880 | $399,667 | $27,387,164 | $35,114,024 |

Difference in Totals Due to Rounding

# OCEAN COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Barnegat Twp. | $ 2,880 | ........ | $ 14,786 | ........ | $ 18,380 | $ 462,872 | $ 498,918 |
| 2. Barnegat Light Bor. | 2,652 | ........ | 5,979 | ........ | ........ | 66,700 | 75,331 |
| 3. Bay Head Bor. | 4,261 | ........ | 8,388 | $7,410 | ........ | 122,576 | 142,635 |
| 4. Beach Haven Bor. | 16,204 | ........ | 25,667 | ........ | ........ | 197,158 | 239,029 |
| 5. Beachwood Bor. | ........ | ........ | 10,926 | ........ | 51,660 | 285,380 | 347,966 |
| 6. Berkeley Twp. | 12,059 | $ 64 | 94,592 | ........ | ........ | 2,383,024 | 2,489,739 |
| 7. Brick Twp. | 71,272 | 2,487 | 199,357 | ........ | 88,442 | 2,476,797 | 2,838,355 |
| 8. Dover Twp. | 80,716 | 1,203 | 714,101 | ........ | 89,175 | 4,251,664 | 5,136,859 |
| 9. Eagleswood Twp. | 842 | ........ | 4,649 | ........ | ........ | 133,190 | 138,681 |
| 10. Harvey Cedars Bor. | 1,797 | ........ | 2,974 | ........ | ........ | 85,183 | 89,954 |
| 11. Island Heights Bor. | 306 | ........ | 5,715 | ........ | 2,595 | 78,344 | 86,960 |
| 12. Jackson Twp. | 8,223 | 279 | 128,909 | ........ | 55,734 | 1,360,045 | 1,553,190 |
| 13. Lacey Twp. | 7,322 | 451 | 40,864 | ........ | ........ | 6,470,260 | 6,518,997 |
| 14. Lakehurst Bor. | 6,617 | ........ | 9,725 | ........ | 32,460 | 94,916 | 143,718 |
| 15. Lakewood Twp. | 51,745 | 13 | 247,480 | ........ | 240,794 | 1,859,981 | 2,400,013 |
| 16. Lavallette Bor. | 5,272 | ........ | 10,780 | ........ | ........ | 131,550 | 147,602 |
| 17. Little Egg Harbor Twp. | 5,846 | ........ | 23,648 | ........ | 10,928 | 628,427 | 668,849 |
| 18. Long Beach Twp. | 1,683 | ........ | 26,800 | ........ | ........ | 663,105 | 691,588 |
| 19. Manchester Twp. | 30,192 | ........ | 39,041 | ........ | 50,123 | 1,324,672 | 1,444,028 |
| 20. Mantoloking Bor. | ........ | ........ | 1,129 | ........ | ........ | 95,669 | 96,798 |
| 21. Ocean Twp. | 3,436 | ........ | 12,629 | ........ | 4,233 | 425,690 | 445,988 |
| 22. Ocean Gate Bor. | ........ | ........ | 2,976 | ........ | 2,234 | 88,652 | 93,862 |
| 23. Pine Beach Bor. | 1,717 | ........ | 3,012 | ........ | 2,833 | 106,697 | 114,259 |
| 24. Plumsted Twp. | 4,786 | ........ | 20,169 | ........ | ........ | 193,375 | 218,330 |
| 25. Pt. Pleasant Bor. | 15,905 | ........ | 75,688 | ........ | 30,462 | 769,176 | 891,231 |
| 26. Pt. Pleasant Beach Bor. | 19,013 | 166 | 102,743 | ........ | 5,344 | 430,898 | 558,164 |
| 27. Seaside Heights Bor. | 3,959 | ........ | 47,689 | ........ | ........ | 116,972 | 168,620 |
| 28. Seaside Park Bor. | 3,436 | ........ | 19,667 | ........ | ........ | 178,930 | 202,033 |
| 29. Ship Bottom Bor. | 12,364 | ........ | 23,692 | ........ | ........ | 222,138 | 258,194 |
| 30. South Toms River Bor. | 747 | ........ | 19,093 | ........ | 13,364 | 161,107 | 194,311 |
| 31. Stafford Twp. | 11,257 | 379 | 32,873 | ........ | ........ | 1,929,312 | 1,973,821 |
| 32. Surf City Bor. | 4,895 | ........ | 10,952 | ........ | ........ | 152,836 | 168,683 |
| 33. Tuckerton Bor. | 4,673 | ........ | 17,108 | ........ | ........ | 180,685 | 202,476 |
| Totals | $396,084 | $5,042 | $2,003,801 | $7,410 | $698,761 | $28,127,981 | $31,239,079 |

Difference in Totals Due to Rounding

## PASSAIC COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Bloomingdale Bor. .............. | $ 305 | ........ | $ 66,232 | ........ | $ 41,468 | $ 304,250 | $ 412,255 |
| 2. Clifton City .......................... | 111,752 | $ 3,756 | 3,161,018 | $ 2,298 | 95,564 | 5,521,242 | 8,895,630 |
| 3. Haledon Bor. ......................... | 7,093 | ........ | 76,348 | ........ | 12,520 | 398,384 | 494,345 |
| 4. Hawthorne Bor. .................... | 28,711 | ........ | 278,340 | ........ | ........ | 1,008,435 | 1,315,486 |
| 5. Little Falls Twp. ................... | 20,932 | ........ | 218,459 | ........ | ........ | 851,438 | 1,090,829 |
| 6. North Haledon Bor. ............ | 11,195 | ........ | 40,458 | ........ | 12,804 | 384,845 | 449,302 |
| 7. Passaic City .......................... | 106,352 | 1,171 | 2,280,207 | 8,587 | 595,519 | 2,096,709 | 5,088,545 |
| 8. Paterson City ......................... | 53,645 | 5,181 | 2,698,544 | 27,940 | 1,720,741 | 6,872,182 | 11,378,233 |
| 9. Pompton Lakes Bor. .......... | 508 | ........ | 268,451 | ........ | 16,827 | 516,676 | 802,464 |
| 10. Prospect Park Bor. ............. | 28,139 | ........ | 52,739 | ........ | 14,532 | 151,114 | 246,524 |
| 11. Ringwood Bor. ..................... | 2,318 | ........ | 20,146 | ........ | 20,066 | 800,107 | 842,637 |
| 12. Totowa Bor. .......................... | 7,726 | ........ | 275,537 | ........ | ........ | 1,010,053 | 1,293,316 |
| 13. Wanaque Bor. ...................... | 2,026 | ........ | 114,261 | ........ | 19,756 | 409,190 | 545,233 |
| 14. Wayne Twp. ............................ | 80,586 | ........ | 862,875 | ........ | 47,379 | 2,843,763 | 3,834,603 |
| 15. West Milford Twp. ............... | 6,923 | ........ | 126,111 | ........ | 34,824 | 1,392,450 | 1,560,308 |
| 16. West Paterson Bor. ............ | 44,586 | 516 | 217,274 | ........ | 17,666 | 417,737 | 697,779 |
| Totals ................................ | $512,798 | $10,624 | $10,756,997 | $38,825 | $2,649,666 | $24,978,577 | $38,947,487 |

Difference in Totals Due to Rounding

## SALEM COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Alloway Twp. | $ 2,865 | ........ | $ 29,018 | ........ | ........ | $ 238,996 | $ 270,879 |
| 2. Carneys Point Twp. | 3,888 | ........ | 276,992 | ........ | ........ | 522,358 | 803,238 |
| 3. Elmer Bor. | 13,390 | ........ | 17,679 | ........ | $ 4,275 | 72,081 | 107,425 |
| 4. Elsinboro Twp. | ........ | ........ | 8,729 | ........ | ........ | 79,266 | 87,995 |
| 5. Lower Alloways Creek Twp. | 6,131 | ........ | 14,891 | ........ | ........ | 6,637,067 | 6,658,089 |
| 6. Mannington Twp. | 2,277 | ........ | 94,583 | ........ | ........ | 210,333 | 307,193 |
| 7. Oldmans Twp. | 587 | ........ | 42,074 | ........ | ........ | 150,376 | 193,037 |
| 8. Penns Grove Bor. | 8,638 | ........ | 64,364 | ........ | 79,316 | 255,626 | 407,944 |
| 9. Pennsville Twp. | 10,973 | $ 769 | 1,951,243 | ........ | ........ | 3,499,113 | 5,462,098 |
| 10. Pilesgrove Twp. | 3,966 | ........ | 45,058 | ........ | ........ | 379,955 | 428,979 |
| 11. Pittsgrove Twp. | 1,323 | ........ | 49,139 | ........ | ........ | 421,893 | 472,355 |
| 12. Quinton Twp. | 257 | ........ | 30,754 | ........ | ........ | 184,215 | 215,226 |
| 13. Salem City | 12,472 | 280 | 237,465 | ........ | 76,540 | 481,599 | 808,356 |
| 14. Upper Pittsgrove Twp. | 1,075 | ........ | 52,124 | ........ | ........ | 317,336 | 370,535 |
| 15. Woodstown Bor. | 19,709 | ........ | 21,687 | ........ | 8,965 | 139,811 | 190,172 |
| Totals | $87,551 | $1,049 | $2,935,797 | ........ | $169,096 | $13,590,025 | $16,783,518 |

Difference in Totals Due to Rounding

## SOMERSET COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Bedminister Twp. | $ 3,872 | ........ | $ 59,577 | ........ | ........ | $ 298,465 | $ 361,914 |
| 2. Bernards Twp. | 14,364 | ........ | 127,450 | ........ | ........ | 1,010,667 | 1,152,481 |
| 3. Bernardsville Bor. | 21,192 | $ 84 | 84,377 | $ 2,793 | ........ | 493,632 | 602,078 |
| 4. Bound Brook Bor. | 30,087 | 770 | 94,516 | 3,885 | $ 53,457 | 481,512 | 664,227 |
| 5. Branchburg Twp. | 8,442 | ........ | 105,478 | ........ | ........ | 1,982,233 | 2,096,153 |
| 6. Bridgewater Twp. | 25,250 | ........ | 2,083,809 | ........ | ........ | 3,027,918 | 5,136,977 |
| 7. Far Hills Bor. | 2,514 | ........ | 10,591 | ........ | ........ | 44,645 | 57,750 |
| 8. Franklin Twp. | 40,430 | ........ | 283,131 | ........ | 47,049 | 2,376,713 | 2,747,323 |
| 9. Green Brook Twp. | 1,376 | ........ | 75,136 | ........ | 5,621 | 352,329 | 434,462 |
| 10. Hillsborough Twp. | 15,706 | ........ | 202,536 | ........ | ........ | 1,746,456 | 1,964,698 |
| 11. Manville Bor. | 27,462 | ........ | 608,076 | 4,710 | 18,246 | 452,848 | 1,111,342 |
| 12. Millstone Bor. | 2,041 | ........ | 2,412 | ........ | ........ | 49,819 | 54,272 |
| 13. Montgomery Twp. | 4,030 | ........ | 124,742 | 1,081 | ........ | 773,528 | 903,381 |
| 14. North Plainfield Bor. | 25,984 | 569 | 142,671 | ........ | 115,972 | 804,799 | 1,089,995 |
| 15. Peapack-Gladstone Bor. | 12,792 | ........ | 28,649 | ........ | ........ | 130,855 | 172,296 |
| 16. Raritan Bor. | ........ | ........ | 248,034 | 4,497 | 7,466 | 352,606 | 612,603 |
| 17. Rocky Hill Bor. | 10,372 | ........ | 26,014 | ........ | ........ | 51,579 | 87,965 |
| 18. Somerville Bor. | 28,051 | 1,355 | 252,385 | 2,000 | 19,889 | 920,096 | 1,223,776 |
| 19. South Bound Brook Bor. | 3,735 | ........ | 77,440 | ........ | 27,162 | 202,711 | 311,048 |
| 20. Warren Twp. | 11,894 | ........ | 130,156 | ........ | 9,467 | 796,516 | 948,033 |
| 21. Watchung Bor. | 2,826 | 99 | 229,597 | ........ | ........ | 502,431 | 734,953 |
| Totals | $292,420 | $2,878 | $4,996,777 | $18,967 | $304,329 | $16,852,358 | $22,467,729 |

Difference in Totals Due to Rounding

## SUSSEX COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Andover Bor. | $ 1,955 | ........ | $ 12,634 | ........ | ........ | $ 90,801 | $ 105,390 |
| 2. Andover Twp. | 212 | ........ | 62,434 | ........ | ........ | 234,377 | 297,023 |
| 3. Branchville Bor. | 4,108 | $2,716 | 32,684 | ........ | ........ | 28,498 | 68,006 |
| 4. Byram Twp. | 3,744 | ........ | 31,667 | ........ | $ 12,344 | 288,769 | 336,524 |
| 5. Frankford Twp. | 1,251 | ........ | 61,590 | ........ | 6,965 | 275,256 | 345,062 |
| 6. Franklin Bor. | 8,511 | 63 | 68,316 | ........ | 9,654 | 599,562 | 686,106 |
| 7. Fredon Twp. | 1,632 | ........ | 35,776 | ........ | ........ | 165,572 | 202,980 |
| 8. Green Twp. | 731 | ........ | 25,218 | ........ | ........ | 99,021 | 124,970 |
| 9. Hamburg Bor. | 12,617 | ........ | 38,493 | ........ | ........ | 98,039 | 149,149 |
| 10. Hampton Twp. | 175 | ........ | 46,064 | ........ | ........ | 177,938 | 224,177 |
| 11. Hardyston Twp. | 4,524 | ........ | 43,947 | ........ | 6,506 | 244,432 | 299,409 |
| 12. Hopatcong Bor. | 1,527 | ........ | 21,248 | ........ | 78,218 | 425,064 | 526,057 |
| 13. Lafayette Twp. | 325 | ........ | 43,294 | ........ | ........ | 50,376 | 93,995 |
| 14. Montague Twp. | 151 | ........ | 12,412 | ........ | ........ | 161,320 | 173,883 |
| 15. Newton Town | 18,607 | 679 | 246,691 | ........ | 17,379 | 374,820 | 658,176 |
| 16. Ogdensburg Bor. | 578 | ........ | 68,394 | ........ | 4,657 | 57,477 | 131,106 |
| 17. Sandyston Twp. | ........ | ........ | 14,603 | ........ | ........ | 123,435 | 138,038 |
| 18. Sparta Twp. | 6,631 | 55 | 122,245 | ........ | 16,716 | 661,314 | 806,961 |
| 19. Stanhope Bor. | 1,269 | ........ | 40,217 | ........ | 19,585 | 92,085 | 153,156 |
| 20. Stillwater Twp. | 620 | ........ | 21,578 | ........ | 6,576 | 178,591 | 207,365 |
| 21. Sussex Bor. | 498 | ........ | 38,013 | ........ | ........ | 102,681 | 141,192 |
| 22. Vernon Twp. | 2,456 | ........ | 112,514 | ........ | ........ | 991,566 | 1,106,536 |
| 23. Walpack Twp. | ........ | ........ | 2,851 | ........ | ........ | 55,645 | 58,496 |
| 24. Wantage Twp. | 1,809 | ........ | 99,519 | ........ | ........ | 333,499 | 434,827 |
| Totals | $73,931 | $3,513 | $1,302,404 | ........ | $178,599 | $5,910,138 | $7,468,585 |

Difference in Totals Due to Rounding

# WARREN COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | | | | | Public Utilities | | |
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Allamuchy Twp. | $ 2,640 | ........ | $ 39,597 | ........ | ........ | $ 213,320 | $ 255,557 |
| 2. Alpha Bor. | 3,027 | ........ | 32,495 | ........ | $ 5,566 | 121,888 | 162,976 |
| 3. Belvidere Town | 14,430 | ........ | 98,083 | ........ | ........ | 297,851 | 410,364 |
| 4. Blairstown Twp. | 2,780 | ........ | 31,835 | ........ | ........ | 2,874,676 | 2,909,291 |
| 5. Franklin Twp. | 847 | ........ | 67,476 | ........ | ........ | 172,994 | 241,317 |
| 6. Frelinghuysen Twp. | 1,318 | ........ | 32,251 | ........ | ........ | 103,651 | 137,220 |
| 7. Greenwich Twp. | 860 | ........ | 29,662 | ........ | ........ | 111,872 | 142,394 |
| 8. Hackettstown Town | 23,128 | $776 | 211,689 | ........ | 17,089 | 377,570 | 630,252 |
| 9. Hardwick Twp. | ........ | ........ | 8,735 | ........ | ........ | 77,419 | 86,154 |
| 10. Harmony Twp. | 2,121 | ........ | 60,062 | ........ | ........ | 104,585 | 166,768 |
| 11. Hope Twp. | 3,783 | ........ | 20,176 | ........ | ........ | 117,405 | 141,364 |
| 12. Independence Twp. | 1,687 | ........ | 29,052 | ........ | ........ | 85,429 | 116,168 |
| 13. Knowlton Twp. | ........ | ........ | 35,546 | ........ | ........ | 155,679 | 191,225 |
| 14. Liberty Twp. | ........ | ........ | 12,509 | ........ | ........ | 72,512 | 85,021 |
| 15. Lopatcong Twp. | 6,035 | ........ | 73,631 | ........ | 8,345 | 493,268 | 581,279 |
| 16. Mansfield Twp. | 975 | ........ | 48,309 | ........ | ........ | 565,908 | 615,192 |
| 17. Oxford Twp. | 4,029 | ........ | 36,663 | ........ | ........ | 65,216 | 105,908 |
| 18. Pahaquarry Twp. | ........ | ........ | 450 | ........ | ........ | 18,200 | 18,650 |
| 19. Phillipsburg Twp. | 17,176 | 13 | 484,959 | $10,923 | 43,111 | 696,966 | 1,253,148 |
| 20. Pohatcong Twp. | 2,549 | ........ | 55,287 | ........ | 7,209 | 174,552 | 239,597 |
| 21. Washington Bor. | 18,328 | ........ | 121,519 | 1,945 | 12,570 | 306,046 | 460,408 |
| 22. Washington Twp. | 1,241 | ........ | 63,024 | ........ | ........ | 244,290 | 308,555 |
| 23. White Twp. | 3,303 | ........ | 65,819 | ........ | ........ | 179,387 | 248,509 |
| Totals | $110,256 | $789 | $1,658,829 | $12,868 | $93,890 | $7,630,684 | $9,507,316 |

Difference in Totals Due to Rounding

## APPENDIX IV

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ABSTRACT OF RATABLES ...................... 306
TABLE OF EQUALIZED VALUATIONS ...... 413

## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 | | 11 | 12 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Equalization | | | Apportionment of Taxes | | |
| | | | | | | | Section A County Taxes | | |
| | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | | | | | Deduct Overpayment | Add Underpayment |
| 1. Atlantic | .............. | .............. | $ 222,718 | $ 47,516,048 | $ 3,482,303,139 | $ 8,241,255,194 | $ 35,253,266.36 | $ 69,516.68 | $ 69,516.68 |
| 2. Bergen | .............. | .............. | 3,300,205 | 101,166,218 | 7,156,024,248 | 27,912,484,775 | 102,676,796.38 | .............. | .............. |
| 3. Burlington | .............. | .............. | 91,327 | 97,592,452 | 1,274,419,893 | 6,662,311,161 | 40,347,555.19 | .............. | .............. |
| 4. Camden | .............. | .............. | 2,670,941 | 313,668 | 2,383,933,197 | 7,701,243,700 | 87,965,181.90 | .............. | .............. |
| 5. Cape May | .............. | .............. | 39,138 | 192,912,916 | 1,837,958,468 | 4,978,467,629 | 20,015,372.12 | .............. | .............. |
| 6. Cumberland | .............. | .............. | 222,515 | 32,868,375 | 300,738,113 | 1,809,589,343 | 18,450,863.77 | .............. | .............. |
| 7. Essex | .............. | .............. | 20,995,282 | 17,105,082 | 5,456,538,693 | 13,544,111,493 | 149,879,911.28 | .............. | .............. |
| 8. Gloucester | .............. | .............. | 133,978 | 84,442,926 | 815,219,495 | 3,798,876,572 | 23,769,297.07 | .............. | .............. |
| 9. Hudson | .............. | .............. | 37,190,443 | .............. | 2,691,928,044 | 6,394,004,180 | 74,878,440.30 | .............. | .............. |
| 10. Hunterdon | .............. | .............. | 90,774 | 62,474,295 | 459,667,239 | 2,840,839,479 | 13,325,313.85 | .............. | .............. |
| 11. Mercer | .............. | .............. | 2,636,457 | 5,012,811 | 2,272,369,496 | 6,279,046,774 | 52,548,391.54 | .............. | .............. |
| 12. Middlesex | .............. | .............. | 9,055,972 | 13,910,923 | 7,337,764,014 | 17,028,993,460 | 95,727,331.63 | .............. | .............. |
| 13. Monmouth | .............. | .............. | 441,733 | 262,541,570 | 3,750,726,344 | 12,121,890,254 | 64,908,626.30 | .............. | .............. |
| 14. Morris | .............. | .............. | 982,890 | 28,868,797 | 6,496,992,273 | 15,187,115,023 | 53,267,255.92 | .............. | .............. |
| 15. Ocean | .............. | .............. | 430,499 | 171,752,100 | 2,424,030,510 | 10,336,339,494 | 44,402,667.36 | .............. | .............. |
| 16. Passaic | .............. | .............. | 1,149,708 | .............. | 4,376,332,673 | 9,185,744,857 | 56,544,802.41 | .............. | .............. |
| 17. Salem | .............. | .............. | 63,212 | 9,063,716 | 389,686,342 | 1,135,995,226 | 9,386,396.76 | .............. | .............. |
| 18. Somerset | .............. | .............. | 765,572 | 81,469,341 | 1,926,677,383 | 5,935,525,506 | 32,957,747.64 | .............. | .............. |
| 19. Sussex | .............. | .............. | 5,617 | 38,534,404 | 930,924,839 | 2,907,603,481 | 14,415,895.26 | .............. | .............. |
| 20. Union | .............. | .............. | 12,608,521 | 145,082,724 | 4,490,915,831 | 12,947,102,909 | 67,359,980.27 | .............. | .............. |
| 21. Warren | .............. | .............. | 464,935 | 18,287,269 | 412,178,104 | 1,915,937,195 | 10,120,928.71 | 59,905.49 | 59,905.49 |
| Totals | .............. | .............. | $93,582,437 | $1,410,893,635 | $60,667,338,338 | $179,864,477,705 | $1,068,202,022.02 | $129,422.17 | $129,422.17 |

## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1982 (Continued)

| | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | | 16 |
|---|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions | Totals Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 and R.S. 54:1-34 |
| 1. | $ 60,619,459.72 | $ 160,677,830.92 | $ 1,107,895,725 | $ 12,591,157.88 | $ 45,520,038.94 | $ 12,903,754.65 | $ 71,014,951.47 | $ 1,615,275.00 | $ 581,450.00 | $ 8,002,306,577 |
| 2. | 165,294,206.84 | *641,773,605.82 | 3,451,984,553 | 27,920,028.69 | 114,944,523.49 | 11,387,739.52 | 154,252,291.70 | 4,688,325.00 | 3,057,250.00 | 27,340,196,686 |
| 3. | 18,928,156.37 | 162,595,069.88 | 1,361,026,843 | 19,890,669.56 | 50,112,940.04 | 5,299,021.00 | 75,302,630.60 | 1,512,900.00 | 1,270,700.00 | 6,499,914,570 |
| 4. | 43,806,101.84 | 260,136,991.46 | 1,144,361,513 | 12,036,961.42 | 68,604,406.39 | 10,268,706.00 | 90,910,073.81 | 3,404,475.00 | 1,538,850.00 | 7,518,577,964 |
| 5. | 25,305,222.62 | 73,833,141.07 | 443,156,510 | 8,050,625.97 | 22,259,456.55 | 4,310,014.21 | 34,620,096.73 | 1,054,350.00 | 295,650.00 | 4,911,185,665 |
| 6. | 7,942,225.57 | 52,742,443.58 | 364,462,575 | 5,225,710.59 | 21,229,641.39 | 3,120,269.29 | 29,575,621.27 | 1,133,550.00 | 327,500.00 | 1,731,048,885 |
| 7 | 146,762,810.27 | 503,060,951.14 | 2,899,339,145 | 36,358,829.68 | 254,593,571.31 | 17,687,492.86 | 308,639,893.85 | 2,900,250.00 | 1,484,050.00 | 12,830,714,174 |
| 8. | 12,283,428.15 | 90,941,897.91 | 391,000,690 | 5,311,991.89 | 25,602,452.27 | 4,420,790.42 | 35,335,234.58 | 1,256,550.00 | 701,400.00 | 3,714,646,692 |
| 9. | 109,944,961.55 | 282,324,411.11 | 1,371,176,190 | 19,332,795.44 | 167,301,252.99 | 11,683,121.00 | 198,317,169.43 | 2,187,873.58 | 692,900.00 | 5,954,320,434 |
| 10. | 4,885,597.65 | 61,522,437.65 | 326,183,390 | 6,108,786.20 | 15,420,522.63 | 3,182,477.71 | 24,711,786.54 | 444,757.00 | 281,075.00 | 2,768,044,858 |
| 11. | 41,322,492.80 | 185,821,269.74 | 1,255,756,958 | 7,007,260.61 | 71,485,209.46 | 6,958,501.83 | 85,450,971.90 | 1,998,330.00 | 917,775.00 | 6,044,945,255 |
| 12. | 51,621,147.00 | 378,177,950.04 | 1,874,718,600 | 15,981,203.12 | 126,692,047.61 | 9,821,893.25 | 152,495,143.98 | 2,978,550.00 | 2,119,150.00 | 14,148,319,415 |
| 13. | 62,325,572.08 | 314,553,605.95 | 1,533,657,245 | 22,780,613.00 | 70,082,394.58 | 11,340,483.40 | 104,203,490.98 | 2,215,575.00 | 1,595,450.00 | 11,906,174,816 |
| 14. | 58,108,849.55 | 311,198,474.75 | 1,184,023,524 | 21,134,158.10 | 56,090,945.77 | 6,618,984.36 | 83,844,088.23 | 1,392,525.00 | 1,320,650.00 | 13,120,296,236 |
| 15. | 37,727,713.76 | 215,736,710.74 | 1,234,633,070 | 19,610,020.61 | 51,439,180.92 | 11,433,826.00 | 82,483,027.53 | 4,053,375.00 | 1,373,500.00 | 10,245,029,938 |
| 16. | 67,745,184.29 | 240,251,224.91 | 1,050,640,547 | 11,012,100.00 | 85,052,593.71 | 5,736,541.50 | 101,801,235.21 | 2,571,075.00 | 1,101,225.00 | 8,802,804,351 |
| 17. | 1,443,340.79 | 26,404,575.45 | 110,919,835 | 22,867,839.01 | 18,785,831.01 | 2,015,913.57 | 43,669,583.59 | 471,708.00 | 211,600.00 | 1,026,833,905 |
| 18. | 21,840,918.84 | 156,422,203.87 | 595,723,730 | 11,558,847.27 | 31,933,775.58 | 4,050,685.00 | 47,543,307.85 | 860,102.00 | 702,250.00 | 6,723,560,045 |
| 19. | 10,347,943.02 | 75,663,296.69 | 314,731,244 | 6,551,339.06 | 11,565,842.70 | 3,785,824.65 | 21,903,006.41 | 574,425.00 | 380,475.00 | 2,848,813,481 |
| 20. | 75,248,339.54 | 323,321,985.80 | 1,897,338,789 | 23,394,869.50 | 102,557,986.21 | 5,679,890.00 | 131,632,745.71 | 2,957,850.00 | 1,614,600.00 | 12,338,150,871 |
| 21. | 4,511,219.58 | 41,596,468.53 | 194,423,424 | 5,276,870.24 | 12,746,145.55 | 1,869,397.91 | 19,892,413.70 | 641,375.00 | 281,000.00 | 1,849,917,123 |
| Totals | $1,027,924,891.83 | *$4,558,756,569.01 | $24,107,154,100 | $320,002,677.84 | $1,424,020,759.10 | $153,575,328.13 | $1,897,598,765.07 | $40,913,195.58 | $21,848,500.00 | $170,325,801,941 |

*BERGEN—Includes Franklin Lakes Garbage District ($352,000.00)

## UNION COUNTY

| Taxing Districts | COLLECTIONS FOR DISTRIBUTION LOCALLY | | | | | | Total |
|---|---|---|---|---|---|---|---|
| | C.B.T. Banking Corps. | Financial Business Tax | Personal Property Tax Replacement | Railroad Replacement State-Aid | Public Utilities | | |
| | | | | | Local Assistance Fund | Gross Receipts & Franchise | |
| 1. Berkeley Heights Twp. ........ | $ 34,567 | ........ | $ 745,522 | ........ | ........ | $ 780,877 | $ 1,560,966 |
| 2. Clark Twp. ........ | 30,012 | $ 246 | 560,244 | ........ | ........ | 1,035,557 | 1,626,059 |
| 3. Cranford Twp. ........ | 126,950 | 23,464 | 385,464 | $ 9,074 | $ 33,081 | 2,099,683 | 2,677,716 |
| 4. Elizabeth City ........ | 200,608 | 7,318 | 2,867,349 | 291,886 | 925,088 | 11,034,374 | 15,326,623 |
| 5. Fanwood Bor. ........ | 9,312 | ........ | 40,123 | ........ | 12,145 | 629,636 | 691,216 |
| 6. Garwood Bor. ........ | 43,877 | ........ | 232,744 | ........ | 7,306 | 272,922 | 556,849 |
| 7. Hillside Twp. ........ | 30,296 | 6 | 974,390 | 1,956 | 118,719 | 1,519,036 | 2,644,403 |
| 8. Kenilworth Bor. ........ | 17,929 | ........ | 451,695 | ........ | ........ | 695,471 | 1,165,095 |
| 9. Linden City ........ | 39,500 | 968 | 2,739,156 | 12,669 | ........ | 16,554,878 | 19,347,171 |
| 10. Mountainside Bor. ........ | 9,531 | ........ | 253,331 | ........ | ........ | 620,260 | 883,122 |
| 11. New Providence Bor. ........ | 19,304 | 22 | 215,949 | ........ | 12,733 | 897,427 | 1,145,435 |
| 12. Plainfield City ........ | 101,871 | ........ | 836,729 | 10,083 | 392,034 | 2,238,286 | 3,579,003 |
| 13. Rahway City ........ | 10,008 | 1,010 | 832,774 | 24,725 | 135,723 | 1,481,184 | 2,485,424 |
| 14. Roselle Bor. ........ | 10,094 | 562 | 216,995 | ........ | 136,014 | 1,056,842 | 1,420,507 |
| 15. Roselle Park Bor. ........ | 5,957 | 213 | 115,096 | 1,285 | 76,531 | 547,370 | 746,452 |
| 16. Scotch Plains Twp. ........ | 82,193 | 390 | 134,130 | ........ | 27,841 | 1,513,207 | 1,757,761 |
| 17. Springfield Twp. ........ | 43,656 | 2,905 | 450,546 | ........ | 14,616 | 1,121,419 | 1,633,142 |
| 18. Summit City ........ | 56,586 | 1,330 | 429,230 | 7,659 | 18,524 | 2,281,761 | 2,795,092 |
| 19. Union Twp. ........ | 58,578 | 4,034 | 1,419,562 | ........ | 61,562 | 3,663,049 | 5,206,785 |
| 20. Westfield Town ........ | 180,986 | 168 | 338,766 | ........ | 36,550 | 1,900,894 | 2,457,364 |
| 21. Winfield Twp. ........ | ........ | ........ | 4,649 | ........ | 22,851 | 41,017 | 68,517 |
| Totals ........ | $1,111,817 | $42,636 | $14,244,444 | $359,336 | $2,031,318 | $51,985,150 | $69,774,701 |

Difference in Totals Due to Rounding

## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value (a) Land | 1 Taxable Value (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 1. Atlantic | $ 1,679,087,770 | $ 3,069,141,303 | $ 4,748,229,073 | $ 122,500 | $ 4,748,106,573 | $ 58,138,812 | $ 4,806,245,385 |
| 2. Bergen | 7,716,148,504 | 12,914,741,197 | 20,630,889,701 | 1,918,100 | 20,628,971,601 | 225,354,939 | 20,854,326,540 |
| 3. Burlington | 1,340,301,951 | 4,055,530,442 | 5,395,832,393 | 2,136,070 | 5,393,696,323 | 91,696,070 | 5,485,392,393 |
| 4. Camden | 1,330,443,746 | 3,880,411,490 | 5,210,855,236 | 7,338,006 | 5,203,517,230 | 111,436,000 | 5,314,953,230 |
| 5. Cape May | 1,457,656,806 | 1,846,356,834 | 3,304,013,640 | 1,000 | 3,304,012,640 | 29,370,299 | 3,333,382,939 |
| 6. Cumberland | 332,495,181 | 1,175,188,610 | 1,507,683,791 | 3,296,400 | 1,504,387,391 | 37,109,699 | 1,541,497,090 |
| 7. Essex | 2,503,434,300 | 5,372,678,400 | 7,876,112,700 | 4,772,200 | 7,871,340,500 | 212,342,100 | 8,083,682,600 |
| 8. Gloucester | 819,603,950 | 2,211,678,985 | 3,031,282,935 | 11,973,425 | 3,019,309,510 | 48,656,515 | 3,067,966,025 |
| 9. Hudson | 1,154,224,879 | 2,436,193,285 | 3,590,418,164 | 3,481,650 | 3,586,936,514 | 77,949,179 | 3,664,885,693 |
| 10. Hunterdon | 765,742,847 | 1,629,711,190 | 2,395,454,037 | 1,000 | 2,395,453,037 | 48,102,724 | 2,443,555,761 |
| 11. Mercer | 1,030,113,948 | 2,899,434,462 | 3,929,548,410 | 2,020,640 | 3,927,527,770 | 81,495,862 | 4,009,023,632 |
| 12. Middlesex | 2,674,129,800 | 6,857,398,450 | 9,531,528,250 | 5,003,400 | 9,526,524,850 | 169,559,547 | 9,696,084,397 |
| 13. Monmouth | 2,714,714,548 | 5,791,176,020 | 8,505,890,568 | 1,503,800 | 8,504,386,768 | 128,876,979 | 8,633,263,747 |
| 14. Morris | 2,977,017,241 | 5,599,361,632 | 8,576,378,873 | 220,400 | 8,576,158,473 | 141,848,184 | 8,718,006,657 |
| 15. Ocean | 2,868,089,642 | 5,137,835,700 | 8,005,925,342 | 24,671,700 | 7,981,253,642 | 102,376,943 | 8,083,630,585 |
| 16. Passaic | 1,517,016,060 | 3,219,844,436 | 4,736,860,496 | 2,071,350 | 4,734,789,146 | 73,473,330 | 4,808,262,476 |
| 17. Salem | 152,396,970 | 580,021,670 | 732,418,640 | 209,600 | 732,209,040 | 23,120,348 | 755,329,388 |
| 18. Somerset | 1,687,245,770 | 3,335,614,668 | 5,022,860,438 | 3,679,500 | 5,019,180,938 | 70,350,954 | 5,089,531,892 |
| 19. Sussex | 597,761,300 | 1,378,280,004 | 1,976,041,304 | 55,000 | 1,975,986,304 | 39,221,125 | 2,015,207,429 |
| 20. Union | 2,909,320,875 | 5,563,300,511 | 8,472,621,386 | 782,900 | 8,471,838,486 | 116,802,795 | 8,588,641,281 |
| 21. Warren | 405,417,387 | 1,094,530,396 | 1,499,947,783 | 3,182,325 | 1,496,765,458 | 24,815,967 | 1,521,581,425 |
| Totals | $38,632,363,475 | $80,048,429,685 | $118,680,793,160 | $78,440,966 | $118,602,352,194 | $1,912,098,371 | $120,514,450,565 |

## Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From — (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) — Deduct Overpayment | Add Underpayment | III Net County Taxes Apportioned | Section B — (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | Section C Local Taxes to Be Raised for — I District School Purposes — (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
|---|---|---|---|---|---|---|---|---|---|
| 1. Atlantic | $ 365,957.73 | $ 386.97 | $ 34,887,695.60 | $ 1,156,243.00 | $ 1,071,333.00 | $ 48,988,173.76 | $ 12,758,027.27 | $ 1,196,898.57 | .............. |
| 2. Bergen | 923,845.30 | 31,945.23 | 101,784,896.31 | .............. | .............. | 322,874,484.34 | 49,461,449.83 | 2,006,568.50 | .............. |
| 3. Burlington | 339,273.28 | 7.04 | 40,008,288.95 | 1,679,000.00 | .............. | 81,448,954.25 | 20,313,131.21 | 217,559.10 | .............. |
| 4. Camden | 765,403.45 | .............. | 87,199,778.45 | 870,446.00 | 2,531,224.00 | 108,989,655.91 | 16,739,785.26 | .............. | .............. |
| 5. Cape May | 15,341.17 | 1,298.83 | 20,001,329.78 | 908,084.98 | .............. | 23,285,353.18 | 4,044,233.00 | 288,917.51 | .............. |
| 6. Cumberland | 158,433.23 | .............. | 18,292,430.54 | .............. | 529,150.00 | 23,443,289.43 | 1,617,240.29 | 918,107.75 | .............. |
| 7. Essex | 3,576,724.34 | .............. | 146,303,186.94 | .............. | .............. | 173,373,501.51 | 33,035,940.91 | 3,585,511.51 | .............. |
| 8. Gloucester | 65,654.06 | .............. | 23,703,642.99 | 379,568.00 | .............. | 47,174,810.44 | 7,400,448.33 | .............. | .............. |
| 9. Hudson | 1,391,302.04 | 13,376.97 | 73,500,515.23 | .............. | .............. | 96,331,574.76 | .............. | 2,547,359.57 | .............. |
| 10. Hunterdon | 45,434.85 | .............. | 13,279,879.00 | 725,000.00 | .............. | 23,584,430.08 | 19,047,530.92 | .............. | .............. |
| 11. Mercer | 460,157.99 | .............. | 52,088,233.55 | 1,217,480.00 | .............. | 60,028,923.99 | 31,097,802.26 | 66,337.14 | .............. |
| 12. Middlesex | 2,777,651.11 | 72,088.48 | 93,021,769.00 | .............. | .............. | 227,827,334.80 | 2,560,102.43 | 3,147,596.81 | .............. |
| 13. Monmouth | 836,576.39 | 26,396.41 | 64,098,446.32 | 1,616,492.45 | 242,292.00 | 129,902,963.18 | 56,122,726.51 | 245,113.41 | .............. |
| 14. Morris | 620,568.34 | .............. | 52,646,687.58 | 1,028,875.00 | .............. | 156,800,056.82 | 42,704,005.80 | .............. | .............. |
| 15. Ocean | 217,559.89 | .............. | 44,185,107.47 | 2,525,000.00 | 3,467,500.00 | 77,371,388.75 | 50,440,000.76 | .............. | .............. |
| 16. Passaic | 729,448.16 | 937.16 | 55,816,291.41 | .............. | .............. | 104,684,972.54 | 10,249,330.17 | 1,755,446.50 | .............. |
| 17. Salem | 47,591.11 | 325.36 | 9,339,131.01 | .............. | .............. | 11,112,594.75 | 4,456,121.27 | 53,387.63 | .............. |
| 18. Somerset | 211,747.64 | .............. | 32,746,000.00 | 1,332,963.00 | .............. | 74,417,861.87 | 26,084,460.16 | .............. | .............. |
| 19. Sussex | 119,770.58 | .............. | 14,296,124.68 | 802,302.00 | .............. | 34,040,955.49 | 13,532,062.50 | .............. | $2,643,911.00 |
| 20. Union | 566,628.13 | .............. | 66,793,352.14 | .............. | .............. | 146,917,695.39 | 30,884,161.40 | 3,478,437.33 | .............. |
| 21. Warren | 52,296.33 | .............. | 10,068,632.38 | 366,730.00 | .............. | 21,514,891.23 | 4,141,036.17 | .............. | 993,959.17 |
| Totals | $14,287,365.14 | $146,762.45 | $1,054,061,419.33 | $14,608,184.43 | $7,861,499.00 | $1,994,113,866.47 | $436,689,596.45 | $19,507,241.33 | $3,637,870.17 |

## Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1982

| | 1 | | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|---|---|
| | Taxable Value | | | | | | |
| TAXING DISTRICT | (a) Land | (b) Improvements Thereon | Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | Total Partial Exemptions | Net Total Taxable Value of Land and Improvements (Col. 2—3) | Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | Net Valuation Taxable (Cols. 4+5) |
| 1. Absecon City | $ 80,774,100 | $ 126,213,900 | $ 206,988,000 | .............. | $ 206,988,000 | $ 1,318,048 | $ 208,306,048 |
| 2. Atlantic City | 516,074,870 | 998,308,100 | 1,514,382,970 | .............. | 1,514,382,970 | 13,745,087 | 1,528,128,057 |
| 3. Brigantine City | 130,485,900 | 175,654,500 | 306,140,400 | .............. | 306,140,400 | 2,025,287 | 308,165,687 |
| 4. Buena Borough | 4,918,600 | 30,751,000 | 35,669,600 | .............. | 35,669,600 | 1,070,914 | 36,740,514 |
| 5. Buena Vista Township | 20,941,430 | 41,025,245 | 61,966,675 | .............. | 61,966,675 | 876,614 | 62,843,289 |
| 6. Corbin City | 1,249,000 | 2,640,600 | 3,889,600 | .............. | 3,889,600 | 36,060 | 3,925,660 |
| 7. Egg Harbor City | 7,054,400 | 39,953,000 | 47,007,400 | .............. | 47,007,400 | 1,961,809 | 48,969,209 |
| 8. Egg Harbor Township | 114,929,400 | 212,014,600 | 329,944,000 | .............. | 326,944,000 | 5,067,905 | 332,011,905 |
| 9. Estell Manor City | 10,814,850 | 6,936,868 | 17,751,718 | .............. | 17,751,718 | 262,646 | 18,014,364 |
| 10. Folsom Borough | 2,760,185 | 13,489,275 | 16,249,460 | .............. | 16,249,460 | 642,243 | 16,891,703 |
| 11. Galloway Township | 52,747,600 | 110,854,600 | 163,602,200 | *$ 1,000 | 163,601,200 | 2,522,727 | 166,123,927 |
| 12. Hamilton Township | 90,992,990 | 120,000,000 | 210,992,990 | .............. | 210,992,990 | 3,947,875 | 214,940,865 |
| 13. Hammonton Town | 19,811,395 | 63,906,615 | 83,718,010 | .............. | 83,718,010 | 2,711,222 | 86,429,232 |
| 14. Linwood City | 90,822,100 | 134,312,200 | 225,134,300 | .............. | 225,134,300 | 1,239,236 | 226,737,536 |
| 15. Longport Borough | 122,955,300 | 54,213,100 | 177,168,400 | .............. | 177,168,400 | 314,530 | 177,482,930 |
| 16. Margate City | 94,404,000 | 212,604,800 | 307,008,800 | .............. | 307,008,800 | 713,569 | 307,722,369 |
| 17. Mullica Township | 22,269,150 | 33,043,100 | 55,312,250 | *19,000 | 55,293,250 | 828,790 | 56,122,040 |
| 18. Northfield City | 43,853,200 | 105,667,000 | 149,520,200 | .............. | 149,520,200 | 730,194 | 150,250,394 |
| 19. Pleasantville City | 73,332,150 | 151,043,900 | 224,376,050 | **102,500 | 224,273,550 | 9,810,222 | 234,083,772 |
| 20. Port Republic City | 2,286,750 | 5,601,400 | 7,888,150 | .............. | 7,888,150 | 91,744 | 7,979,894 |
| 21. Somers Point City | 31,091,300 | 157,695,600 | 188,786,900 | .............. | 188,786,900 | 3,954,315 | 192,741,215 |
| 22. Ventnor City | 140,629,000 | 266,084,400 | 406,713,400 | .............. | 406,713,400 | 4,040,935 | 410,754,335 |
| 23. Weymouth Township | 3,890,100 | 7,127,500 | 11,017,600 | .............. | 11,017,600 | 226,840 | 11,244,440 |
| Totals | $1,679,087,770 | $3,069,141,303 | $4,748,229,073 | $122,500 | $4,748,106,573 | $58,138,812 | $4,806,245,385 |

## Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 Equalization |  | 11 | 12 Apportionment of Taxes Section A County Taxes |  |  |
|---|---|---|---|---|---|---|---|---|---|
|  |  |  |  | (a) | (b) |  | I | II Adjustments Resulting From (a) *County Equilization Table Appeals (R.S. 54:2-37) |  |
|  | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | Total County Taxes Apportioned (Including Total Net Adjustments) | Deduct Overpayment | Add Underpayment |
| 1. Abeecon City | $1.61 | 115.64 | $ 12,326 | $26,603,859 | ............... | $ 181,714,515 | $ 777,312.45 | $ 2,481.02 | ............... |
| 2. Atlantic City | 4.50 | 47.76 | 110,421 | ............... | $1,710,407,810 | 3,238,646,286 | 13,853,819.30 | ............... | $69,516.68 |
| 3. Brigantine City | 2.27 | 57.43 | ............... | ............... | 228,711,506 | 536,877,193 | 2,296,576.70 | 7,167.14 | ............... |
| 4. Buena Borough | 4.32 | 51.76 | 741 | ............... | 35,097,523 | 71,838,778 | 307,301.68 | 894.65 | ............... |
| 5. Buena Vista Township | 3.84 | 53.63 | 1,350 | ............... | 55,888,274 | 118,732,913 | 507,898.73 | 1,869.97 | ............... |
| 6. Corbin City | 3.54 | 52.05 | 84 | ............... | 3,663,364 | 7,589,108 | 32,463.60 | 79.91 | ............... |
| 7. Egg Harbor City | 3.62 | 78.83 | ............... | ............... | 14,820,955 | 63,790,164 | 272,872.47 | 952.35 | ............... |
| 8. Egg Harbor Township | 2.54 | 63.90 | ............... | ............... | 190,921,861 | 522,933,766 | 2,236,931.50 | 7,074.68 | ............... |
| 9. Estell Manor City | 3.38 | 61.66 | ............... | ............... | 11,371,777 | 29,386,141 | 125,703.84 | 444.18 | ............... |
| 10. Folsom Borough | 5.08 | 40.46 | 652 | ............... | 24,929,678 | 41,822,033 | 178,900.33 | 618.67 | ............... |
| 11. Galloway Township | 4.73 | 44.74 | 528 | ............... | 207,910,863 | 374,035,318 | 1,599,994.95 | 4,871.00 | ............... |
| 12. Hamilton Township | 3.30 | 62.61 | ............... | ............... | 133,515,559 | 348,456,424 | 1,490,557.20 | 5,326.34 | ............... |
| 13. Hammonton Township | [illegible]84 | 38.99 | 56,459 | ............... | 138,591,250 | 225,075,941 | 962,797.77 | 3,264.47 | ............... |
| 14. Linwood City | [illegible].17 | 108.28 | ............... | 15,506,263 | ............... | 210,867,273 | 902,017.95 | 2,955.12 | ............... |
| 15. Longport Borough | [illegible].12 | 87.67 | ............... | ............... | 25,457,470 | 202,940,400 | 868,109.51 | 2,851.54 | ............... |
| 16. Margate City | 2.93 | 47.21 | ............... | ............... | 346,868,659 | 654,591,028 | 2,800,116.16 | 8,807.04 | ............... |
| 17. Mullica Township | 4.06 | 56.31 | ............... | ............... | 44,216,580 | 100,338,620 | 429,214.24 | 1,583.56 | ............... |
| 18. Northfield City | 3.57 | 68.36 | ............... | ............... | 72,863,581 | 222,913,975 | 953,549.62 | 3,203.99 | ............... |
| 19. Pleasantville City | 3.03 | 104.13 | 41,157 | 5,405,926 | ............... | 228,719,003 | 978,381.54 | 2,953.73 | ............... |
| 20. Port Republic City | 6.98 | 27.22 | ............... | ............... | 21,449,210 | 29,429,104 | 125,887.62 | 437.93 | ............... |
| 21. Somers Point City | 3.15 | 72.49 | ............... | ............... | 75,101,093 | 267,842,308 | 1,145,737.63 | 3,808.79 | ............... |
| 22. Ventnor City | 2.01 | 76.87 | ............... | ............... | 126,253,784 | 537,008,119 | 2,297,136.76 | 7,525.84 | ............... |
| 23. Weymouth Township | 4.04 | 43.89 | ............... | ............... | 14,462,342 | 25,706,782 | 109,964.81 | 344.76 | ............... |
| Totals | ............... | ............... | $222,718 | $47,516,048 | $3,482,303,139 | $8,241,255,194 | $35,253,266.36 | $69,516.68 | $69,516.68 |

*Adjustment covers 1981 underpayment of County Taxes by Atlantic City

## Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Abescon City | $ 5,862.89 | ............ | $ 768,968.54 | $ 48,322.28 | $ 38,915.05 | $ 1,714,002.00 | ............ | $ 76,533.00 | ............ |
| 2. Atlantic City | 254,974.37 | ............ | 13,668,361.61 | ............ | ............ | 13,751,604.00 | ............ | ............ | ............ |
| 3. Brigantine City | 390.17 | ............ | 2,289,019.39 | 142,768.61 | 114,974.86 | 1,834,051.50 | ............ | 91,602.44 | ............ |
| 4. Buena Borough | ............ | ............ | 306,407.03 | 19,103.67 | 15,384.63 | ............ | B$ 98,974.89 | ............ | ............ |
| 5. Buena Vista Township | 319.05 | ............ | 505,709.71 | 31,573.95 | 25,427.24 | ............ | B 1,817,561.36 | ............ | ............ |
| 6. Corbin City | ............ | $278.16 | 32,661.85 | 2,018.13 | 1,625.25 | 71,208.00 | ............ | ............ | ............ |
| 7. Egg Harbor City | 286.98 | ............ | 271,633.14 | 16,963.35 | 13,660.98 | 546,160.00 | G 440,995.67 | ............ | ............ |
| 8. Egg Harbor Township | 1,172.27 | ............ | 2,228,684.55 | 139,060.72 | 111,988.81 | 5,927,672.50 | ............ | ............ | ............ |
| 9. Estell Manor City | ............ | ............ | 125,259.66 | 7,814.48 | 6,293.19 | 468,071.50 | ............ | ............ | ............ |
| 10. Folsom Borough | 1,865.53 | ............ | 176,416.13 | 11,121.49 | 8,956.39 | 568,870.50 | ............ | ............ | ............ |
| 11. Galloway Township | 2,953.83 | ............ | 1,592,170.12 | 99,465.02 | 80,101.48 | 2,785,327.50 | G 2,666,676.20 | ............ | ............ |
| 12. Hamilton Township | 16,476.33 | ............ | 1,468,774.53 | 92,662.98 | 74,623.63 | 1,989,147.50 | G 2,586,745.22 | ............ | ............ |
| 13. Hammonton Town | 1,434.05 | ............ | 958,099.25 | 59,853.13 | 48,201.10 | 3,237,027.35 | ............ | ............ | ............ |
| 14. Linwood City | 8,860.04 | ............ | 890,202.79 | 56,074.70 | 45,158.25 | 1,904,519.50 | M 1,096,379.55 | 93,928.63 | ............ |
| 15. Longport Borough | 11,598.82 | ............ | 853,659.15 | 53,966.75 | 43,460.67 | 203,565.30 | ............ | ............ | ............ |
| 16. Margate City | 13,693.92 | ............ | 2,777,615.20 | ............ | 140,183.84 | 2,720,686.50 | ............ | 476,107.50 | ............ |
| 17. Mullica Township | 6,637.31 | ............ | 420,993.37 | 26,682.46 | 21,488.00 | 732,129.50 | G 709,701.91 | ............ | ............ |
| 18. Northfield City | 1,574.32 | ............ | 948,771.31 | 59,278.21 | 47,738.11 | 1,950,050.50 | M 1,296,549.32 | 57,811.00 | ............ |
| 19. Pleasantville City | 10,173.76 | ............ | 965,254.05 | 60,821.91 | 48,981.26 | 3,441,646.26 | ............ | ............ | ............ |
| 20. Port Republic City | 1,127.63 | ............ | 124,322.06 | 7,825.91 | 6,302.39 | 418,051.00 | ............ | ............ | ............ |
| 21. Somers Point City | 5,458.45 | ............ | 1,136,470.39 | 71,225.75 | 57,359.73 | 2,077,491.20 | M 1,155,443.13 | 140,261.00 | ............ |
| 22. Ventnor City | 21,098.01 | ............ | 2,268,512.91 | 142,803.44 | 115,002.89 | 2,315,140.50 | ............ | 260,655.00 | ............ |
| 23. Weymouth Township | ............ | 108.81 | 109,728.86 | 6,836.06 | 5,505.23 | 331,751.15 | ............ | ............ | ............ |
| Totals | $365,957.73 | $386.97 | $34,887,695.60 | $1,156,243.00 | $1,071,333.00 | $48,988,173.76 | $12,758,027.27 | $1,196,898.57 | ............ |

B—Buena Regional High School G—Greater Egg Harbor Regional High School M—Mainland Regional High School

## Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Absecon City | $ 694,609.78 | $ 3,341,350.65 | $ 34,520,600 | $ 390,999.63 | $ 822,595.41 | $ 110,000.00 | $ 1,323,595.04 | $ 49,275.00 | $ 32,400.00 |
| 2. Atlantic City | 41,323,954.11 | 68,743,919.72 | 590,782,680 | 3,800,000.00 | 23,131,729.72 | 8,700,000.00 | 35,631,729.72 | 302,850.00 | 58,750.00 |
| 3. Brigantine City | 2,509,924.89 | 6,982,341.69 | 19,259,000 | 156,876.32 | 1,267,724.69 | 373,004.93 | 1,797,605.94 | 78,525.00 | 32,750.00 |
| 4. Buena Borough | 258,983.41 | 1,585,853.63 | 4,861,000 | 150,000.00 | 442,153.84 | 92,000.00 | 684,153.84 | 48,150.00 | 10,600.00 |
| 5. Buena Vista Township | 27,355.37 | 2,407,627.65 | 7,983,070 | 375,000.00 | 662,684.78 | 320,700.00 | 1,358,384.78 | 60,750.00 | 15,250.00 |
| 6. Corbin City | 31,300.00 | 138,813.23 | 862,600 | 56,937.35 | 40,530.67 | 4,500.00 | 101,968.02 | 6,975.00 | 1,250.00 |
| 7. Egg Harbor City | 481,117.56 | 1,770,530.70 | 9,837,400 | 255,000.00 | 656,713.61 | 80,000.00 | 991,713.61 | 53,100.00 | 16,250.00 |
| 8. Egg Harbor Township | .............. | 8,407,406.58 | 113,328,100 | 2,000,000.00 | 3,900,922.44 | 350,000.00 | 6,250,922.44 | 78,525.00 | 46,850.00 |
| 9. Estell Manor City | .............. | 607,438.83 | 2,510,630 | 163,798.37 | 128,617.27 | 25,000.00 | 317,415.64 | 9,000.00 | 3,600.00 |
| 10. Folsom Borough | 91,871.20 | 857,235.71 | 416,390 | 75,000.00 | 216,254.95 | 39,000.00 | 330,254.95 | 12,600.00 | 7,950.00 |
| 11. Galloway Township | 615,633.85 | 7,841,374.17 | 51,965,000 | 1,025,000.00 | 1,477,966.15 | 450,000.00 | 2,952,966.15 | 80,775.00 | 38,800.00 |
| 12. Hamilton Township | 859,763.46 | 7,071,717.32 | 63,831,850 | 975,546.21 | 1,716,926.49 | 350,000.00 | 3,042,472.70 | 100,350.00 | 29,550.00 |
| 13. Hammonton Town | 735,895.96 | 5,039,076.79 | 14,624,095 | 375,000.00 | 1,303,953.56 | 299,000.00 | 1,977,953.56 | 134,550.00 | 36,250.00 |
| 14. Linwood City | 823,245.27 | 4,909,508.69 | 26,424,900 | 400,000.00 | 1,224,809.53 | 50,000.00 | 1,674,809.53 | 35,550.00 | 30,700.00 |
| 15. Longport Borough | 824,250.00 | 1,978,901.87 | 13,981,600 | 120,000.00 | 446,273.38 | 80,000.00 | 646,273.38 | 18,000.00 | 7,150.00 |
| 16. Margate City | 2,884,444.64 | 8,999,037.68 | 15,517,800 | 750,000.00 | 1,058,384.74 | 100,000.00 | 1,908,384.74 | 81,900.00 | 46,450.00 |
| 17. Mulica Township | 365,012.65 | 2,276,007.89 | 3,987,150 | 250,000.00 | 433,394.70 | 384,393.72 | 967,788.42 | 36,900.00 | 13,400.00 |
| 18. Northfield City | 1,001,028.25 | 5,361,226.70 | 22,758,100 | 237,000.00 | 1,504,616.97 | 196,156.00 | 1,937,772.97 | 51,975.00 | 44,200.00 |
| 19. Pleasantville City | 2,553,599.53 | 7,070,303.03 | 54,028,600 | 900,000.00 | 2,032,220.27 | 350,000.00 | 3,282,220.27 | 140,625.00 | 36,400.00 |
| 20. Port Republic City | .............. | 556,501.36 | 909,860 | 70,000.00 | 158,774.26 | 20,000.00 | 248,774.26 | 8,100.00 | 3,900.00 |
| 21. Somers Point City | 1,423,455.38 | 6,061,706.58 | 26,084,400 | .............. | 871,901.88 | 275,000.00 | 1,146,901.88 | 101,250.00 | 31,100.00 |
| 22. Ventnor City | 3,114,014.41 | 8,216,129.15 | 28,487,200 | 2,000.00 | 1,865,847.09 | 315,000.00 | 2,182,847.09 | 109,800.00 | 33,550.00 |
| 23. Weymouth Township | .............. | 453,821.30 | 933,700 | 63,000.00 | 155,042.54 | 40,000.00 | 258,042.54 | 15,750.00 | 4,350.00 |
| Totals | $60,619,459.72 | $160,677,830.92 | $1,107,895,725 | $12,591,157.88 | $45,520,038.94 | $12,903,754.65 | $71,014,951.47 | $1,615,275.00 | $581,450.00 |

Total amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .......................... $19,580,732.49

Rate per $100 to be applied to Column II for apportionment of County Taxes .......................... .427765741

Rate per $100 to be applied to Column II for apportionment of County Library Taxes .......................... .026592415

Rate per $100 to be applied to Column II for apportionment of Local Health Services Taxes .......................... .021415485

Net County Taxes Apportioned (12A III) .......................... $34,887,695.60

*Adjustments (Net Total 12 A IIb) +/- .......................... $365,570.76

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) .......................... $35,253,266.36

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value (a) Land | 1 Taxable Value (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 1. Allendale | $ 75,996,000 | $ 108,551,100 | $ 184,547,100 | $ 3,000 | $ 184,544,100 | $ 1,007,024 | $ 185,551,124 |
| 2. Alpine | 31,210,425 | 39,801,300 | 71,011,725 | ........ | 71,011,725 | 242,776 | 71,254,501 |
| 3. Bergenfeild | 144,928,910 | 237,835,500 | 382,764,410 | ........ | 382,764,410 | 1,707,871 | 384,472,281 |
| 4. Bogota | 50,487,900 | 73,344,620 | 123,832,520 | ........ | 123,832,520 | 607,365 | 124,439,885 |
| 5. Carlstadt | 169,495,800 | 280,261,500 | 449,757,300 | ........ | 449,757,300 | 2,491,859 | 452,249,159 |
| 6. Cliffside Park | 89,241,200 | 243,934,400 | 333,175,600 | ........ | 333,175,600 | 3,049,873 | 336,225,473 |
| 7. Closter | 127,165,200 | 180,637,800 | 307,803,000 | ........ | 307,803,000 | 4,870,380 | 312,673,380 |
| 8. Cresskill | 58,605,750 | 90,634,815 | 149,240,565 | 1,000 | 149,239,565 | 504,113 | 149,743,678 |
| 9. Demarest | 66,664,500 | 94,362,100 | 161,026,600 | ........ | 161,026,600 | 481,203 | 161,507,803 |
| 10. Dumont | 111,874,300 | 179,851,300 | 291,725,600 | ........ | 291,725,600 | 4,667,295 | 296,392,895 |
| 11. Elmwood Park | 150,919,850 | 213,863,150 | 364,783,000 | ........ | 364,783,000 | 1,903,048 | 366,686,048 |
| 12. East Rutherford | 85,992,100 | 124,228,900 | 210,221,000 | ........ | 210,221,000 | 5,381,791 | 215,602,791 |
| 13. Edgewater | 43,827,069 | 73,849,404 | 117,676,473 | 60,600 | 117,615,873 | 480,858 | 118,096,731 |
| 14. Emerson | 61,425,200 | 108,782,400 | 170,207,600 | ........ | 170,207,600 | 734,816 | 170,942,416 |
| 15. Englewood | 186,517,200 | 341,898,100 | 528,415,300 | 781,000 | 527,634,300 | 15,140,868 | 542,775,168 |
| 16. Englewood Cliffs | 115,602,200 | 192,025,900 | 307,628,100 | ........ | 307,628,100 | 1,478,227 | 309,106,327 |
| 17. Fairlawn | 272,602,800 | 504,920,700 | 777,523,500 | ........ | 777,523,500 | 8,769,566 | 786,293,066 |
| 18. Fairview | 62,152,600 | 111,414,300 | 173,566,900 | 29,200 | 173,537,700 | 832,870 | 174,370,570 |
| 19. Fort Lee | 306,412,450 | 688,521,750 | 994,934,200 | 12,500 | 994,921,700 | 10,672,215 | 1,005,593,915 |
| 20. Franklin Lakes | 194,671,000 | 289,813,000 | 484,484,000 | 3,800 | 484,480,200 | 1,607,908 | 486,088,108 |
| 21. Garfield | 154,991,700 | 281,489,400 | 436,481,100 | ........ | 436,481,100 | 2,890,235 | 439,371,335 |
| 22. Glen Rock | 100,774,645 | 170,300,500 | 271,075,145 | ........ | 271,075,145 | 1,350,079 | 272,425,224 |
| 23. Hackensack | 184,931,000 | 475,456,200 | 660,387,200 | ........ | 660,387,200 | 20,100,946 | 680,488,146 |
| 24. Harrington Park | 37,955,800 | 71,752,300 | 109,708,100 | ........ | 109,708,100 | 361,278 | 110,069,378 |
| 25. Hasbrouck Heights | 96,561,600 | 180,031,250 | 276,592,850 | ........ | 276,592,850 | 1,542,474 | 278,135,324 |
| 26. Haworth | 33,813,900 | 51,961,100 | 85,775,000 | ........ | 85,775,000 | 280,175 | 86,055,175 |
| 27. Hillsdale | 77,926,900 | 121,914,420 | 199,841,320 | 16,200 | 199,825,120 | 4,974,154 | 204,799,274 |
| 28. Hohokus | 51,554,300 | 81,519,900 | 133,074,200 | ........ | 133,074,200 | 663,998 | 133,738,198 |
| 29. Leonia | 54,021,600 | 92,790,400 | 146,812,000 | ........ | 146,812,000 | 885,386 | 147,697,386 |
| 30. Little Ferry | 71,406,600 | 119,405,818 | 190,812,418 | 7,100 | 190,805,318 | 4,566,327 | 195,371,645 |
| 31. Lodi | 155,413,200 | 267,368,000 | 422,781,200 | 186,900 | 422,594,300 | 3,515,712 | 426,110,012 |
| 32. Lyndhurst | 251,468,000 | 322,387,700 | 573,855,700 | ........ | 573,855,700 | 3,026,248 | 576,881,948 |
| 33. Mahwah | 118,906,230 | 237,699,675 | 356,605,905 | ........ | 356,605,905 | 7,835,989 | 364,441,894 |
| 34. Maywood | 77,644,200 | 120,761,645 | 198,405,845 | ........ | 198,405,845 | 1,368,610 | 199,774,455 |
| 35. Midland Park | 67,299,400 | 95,337,900 | 162,637,300 | ........ | 162,637,300 | 1,076,966 | 163,714,266 |
| 36. Montvale | 102,172,325 | 193,638,000 | 295,810,325 | ........ | 295,810,325 | 2,609,583 | 298,419,908 |
| 37. Moonachie | 55,731,700 | 117,956,400 | 173,688,100 | ........ | 173,688,100 | 1,248,757 | 174,936,857 |
| 38. New Milford | 94,030,700 | 183,146,830 | 277,177,530 | ........ | 277,177,530 | 858,484 | 278,036,014 |
| 39. North Arlington | 105,370,900 | 151,676,412 | 257,047,312 | ........ | 257,047,312 | 1,231,943 | 258,279,255 |
| 40. Northvale | 39,556,602 | 98,858,045 | 138,414,647 | ........ | 138,414,647 | 642,826 | 139,057,473 |

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1982 (Continued)

| TAXING DISTRICT | 1 Taxable Value | | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|---|---|
| | (a) Land | (b) Improvements Thereon | Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | Total Partial Exemptions | Net Total Taxable Value of Land and Improvements (Col. 2—3) | Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | Net Valuation Taxable (Cols. 4+5) |
| 41. Norwood | 44,406,200 | 74,786,535 | 119,192,735 | .............. | 119,192,735 | 903,290 | 120,096,025 |
| 42. Oakland | 86,766,900 | 161,894,100 | 248,661,000 | .............. | 248,661,000 | 2,325,122 | 250,986,122 |
| 43. Old Tappan | 44,552,700 | 69,914,500 | 114,467,200 | .............. | 114,467,200 | 373,886 | 114,841,086 |
| 44. Oradell | 72,077,188 | 124,519,100 | 196,596,288 | .............. | 196,596,288 | 1,569,156 | 198,165,444 |
| 45. Palisades Park | 151,231,600 | 170,586,400 | 321,818,000 | .............. | 321,818,000 | 1,229,597 | 323,047,597 |
| 46. Paramus | 319,947,800 | 531,388,400 | 851,336,200 | .............. | 851,336,200 | 7,088,178 | 858,424,378 |
| 47. Park Ridge | 61,739,500 | 134,849,500 | 196,589,000 | .............. | 196,589,000 | 1,388,764 | 197,977,764 |
| 48. Ramsey | 130,392,200 | 244,953,300 | 375,345,500 | .............. | 375,345,500 | 4,854,191 | 380,199,691 |
| 49. Ridgefield | 116,345,575 | 166,656,000 | 283,001,575 | .............. | 283,001,575 | 1,219,368 | 284,220,943 |
| 50. Ridgefield Park | 70,083,000 | 101,128,700 | 171,211,700 | 120,100 | 171,091,600 | 761,113 | 171,852,713 |
| 51. Ridgewood | 387,011,400 | 424,204,700 | 811,216,100 | 2,000 | 811,214,100 | 9,836,657 | 821,050,757 |
| 52. River Edge | 97,008,525 | 136,815,450 | 233,823,975 | .............. | 233,823,975 | 5,467,800 | 239,291,775 |
| 53. Rivervale | 58,693,800 | 112,405,900 | 171,099,700 | .............. | 171,099,700 | 490,794 | 171,590,494 |
| 54. Rochelle Park | 57,478,000 | 103,438,020 | 160,916,020 | .............. | 160,916,020 | 27,975,547 | 188,891,567 |
| 55. Rockleigh | 23,972,500 | 57,303,300 | 81,275,800 | .............. | 81,275,800 | 624,221 | 81,900,021 |
| 56. Rutherford | 112,285,300 | 192,947,755 | 305,233,055 | 335,200 | 304,897,855 | 7,110,057 | 312,007,912 |
| 57. Saddle Brook | 143,276,000 | 227,640,620 | 370,916,620 | .............. | 370,916,620 | 2,556,746 | 373,473,366 |
| 58. Saddle River | 188,188,300 | 146,582,600 | 334,770,900 | .............. | 334,770,900 | 1,081,051 | 335,851,951 |
| 59. South Hackensack | 40,854,900 | 70,848,500 | 111,698,400 | .............. | 111,698,400 | 663,635 | 112,362,035 |
| 60. Teaneck | 233,597,600 | 484,043,800 | 717,641,400 | .............. | 717,641,400 | 5,355,686 | 722,997,086 |
| 61. Tenafly | 161,329,450 | 245,858,025 | 407,187,475 | 3,100 | 407,184,375 | 1,318,596 | 408,502,971 |
| 62. Teterboro | 37,859,750 | 82,705,448 | 120,565,198 | .............. | 120,565,198 | 2,222,705 | 122,787,903 |
| 63. Upper Saddle River | 115,751,000 | 197,415,850 | 313,166,850 | .............. | 313,166,850 | 2,032,819 | 315,199,669 |
| 64. Waldwick | 62,758,050 | 125,423,350 | 188,181,400 | .............. | 188,181,400 | 737,074 | 188,918,474 |
| 65. Wallington | 60,836,800 | 89,379,500 | 150,216,300 | 320,400 | 149,895,900 | 838,278 | 150,734,178 |
| 66. Washington | 81,348,200 | 139,667,910 | 221,016,110 | .............. | 221,016,110 | 611,057 | 221,627,167 |
| 67. Westwood | 912,271,200 | 139,963,100 | 231,234,300 | .............. | 231,234,300 | 1,393,685 | 232,627,985 |
| 68. Woodcliff Lake | 51,221,960 | 124,104,100 | 175,326,060 | .............. | 175,326,060 | 1,204,983 | 176,531,043 |
| 69. Wood-Ridge | 75,189,450 | 138,542,600 | 213,732,050 | 24,000 | 213,708,050 | 1,218,231 | 214,926,281 |
| 70. Wyckoff | 201,349,900 | 280,795,200 | 482,145,100 | 12,000 | 482,133,100 | 3,240,556 | 485,373,656 |
| Totals | $7,716,148,504 | $12,914,741,197 | $20,830,889,701 | $1,918,100 | $20,828,971,601 | $225,354,939 | $20,854,326,540 |

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1982 (Continued)

| | 7 | 8 | 9 | 10 | | 11 | 12 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Equalization | | | Apportionment of Taxes | | |
| | | | | | | | Section A County Taxes | | |
| TAXING DISTRICT | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 8 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | | | | | Deduct Overpayment | Add Underpayment |
| 1. Allendale | $3.33 | 76.17 | $ 12,378 | ........ | $ 59,476,517 | $ 245,040,019 | $ 901,386.04 | ........ | ........ |
| 2. Alpine | 2.85 | 45.08 | ........ | ........ | 87,553,654 | 158,808,155 | 584,179.90 | ........ | ........ |
| 3. Bergenfeild | 4.43 | 67.83 | 3,004 | ........ | 189,093,974 | 573,569,259 | 2,109,889.34 | ........ | ........ |
| 4. Bogota | 3.83 | 72.07 | 5,675 | ........ | 57,243,864 | 181,689,424 | 668,249.24 | ........ | ........ |
| 5. Carlstadt | 1.50 | 92.22 | 73,505 | ........ | 63,082,673 | 515,405,337 | 1,895,931.85 | ........ | ........ |
| 6. Cliffside Park | 3.53 | 58.82 | ........ | ........ | 240,600,214 | 576,825,687 | 2,121,868.19 | ........ | ........ |
| 7. Closter | 2.53 | 105.88 | ........ | $ 13,727,924 | ........ | 298,945,456 | 1,099,678.58 | ........ | ........ |
| 8. Cresskill | 4.31 | 58.25 | ........ | ........ | 109,506,060 | 259,249,738 | 953,656.86 | ........ | ........ |
| 9. Demarest | 3.03 | 87.69 | ........ | ........ | 23,113,468 | 184,621,271 | 679,134.12 | ........ | ........ |
| 10. Dumont | 3.75 | 76.53 | 397 | ........ | 91,767,633 | 388,160,925 | 1,427,859.99 | ........ | ........ |
| 11. Elmwood Park | 2.54 | 74.38 | 1,165 | ........ | 147,802,911 | 514,490,124 | 1,892,565.21 | ........ | ........ |
| 12. East Rutherford | 1.96 | 90.59 | 22,868 | ........ | 45,873,452 | 261,499,111 | 961,931.24 | ........ | ........ |
| 13. Edgewater | 4.04 | 70.07 | 521,179 | ........ | 84,915,793 | 203,533,703 | 748,703.98 | ........ | ........ |
| 14. Emerson | 3.42 | 72.12 | ........ | ........ | 68,501,942 | 239,444,358 | 880,802.26 | ........ | ........ |
| 15. Englewood | 4.53 | 83.43 | ........ | ........ | *125,162,630 | 667,937,796 | 2,457,026.45 | ........ | ........ |
| 16. Englewood Cliffs | 2.11 | 65.06 | ........ | ........ | 186,207,022 | 495,313,349 | 1,822,022.95 | ........ | ........ |
| 17. Fairlawn | 2.90 | 79.13 | 81,711 | ........ | 238,852,196 | 1,025,226,973 | 3,771,323.91 | ........ | ........ |
| 18. Fairview | 3.01 | 84.03 | 4,335 | ........ | 41,723,571 | 216,096,476 | 794,923.83 | ........ | ........ |
| 19. Fort Lee | 2.19 | 96.99 | ........ | ........ | 37,977,662 | 1,043,571,577 | 3,838,805.01 | ........ | ........ |
| 20. Franklin Lakes | 2.01 | 88.97 | ........ | ........ | 64,147,444 | 550,235,552 | 2,024,055.69 | ........ | ........ |
| 21. Garfield | 2.38 | 90.86 | 739 | ........ | 66,000,823 | 505,372,897 | 1,859,027.26 | ........ | ........ |
| 22. Glen Rock | 3.88 | 69.01 | 8,208 | ........ | 125,517,660 | 397,951,092 | 1,463,873.37 | ........ | ........ |
| 23. Hackensack | 4.10 | 73.29 | 60,961 | ........ | 284,371,642 | 964,920,749 | 3,549,485.90 | ........ | ........ |
| 24. Harrington Park | 3.93 | 66.28 | 116 | ........ | 56,244,078 | 166,313,572 | 611,788.77 | ........ | ........ |
| 25. Hasbrouck Heights | 2.76 | 80.86 | 547 | ........ | 70,124,247 | 348,260,116 | 1,281,083.84 | ........ | ........ |
| 26. Haworth | 4.28 | 56.63 | 1,870 | ........ | 66,465,410 | 152,522,455 | 561,057.79 | ........ | ........ |
| 27. Hillsdale | 4.41 | 63.19 | 1,010 | ........ | 119,324,885 | 324,125,169 | 1,192,302.81 | ........ | ........ |
| 28. Hohokus | 3.04 | 64.41 | 9,961 | ........ | 75,198,784 | 208,946,943 | 768,616.73 | ........ | ........ |
| 29. Leonia | 4.32 | 70.98 | 764 | ........ | *82,275,505 | 209,973,655 | 772,393.51 | ........ | ........ |
| 30. Little Ferry | 2.87 | 83.37 | ........ | ........ | 42,549,652 | 237,921,297 | 875,199.64 | ........ | ........ |
| 31. Lodi | 3.14 | 96.02 | 8,615 | ........ | 30,440,862 | 456,559,489 | 1,679,465.88 | ........ | ........ |
| 32. Lyndhurst | 2.05 | 92.34 | 80,187 | ........ | 68,876,868 | 645,839,003 | 2,375,735.46 | ........ | ........ |
| 33. Mahwah | 3.03 | 62.43 | 318,600 | ........ | 236,448,917 | 601,209,411 | 2,211,564.35 | ........ | ........ |
| 34. Maywood | 3.14 | 72.47 | 1,101 | ........ | 81,784,056 | 281,559,612 | 1,035,724.31 | ........ | ........ |
| 35. Midland Park | 3.28 | 76.97 | 194 | ........ | 53,937,036 | 217,651,496 | 800,636.65 | ........ | ........ |
| 36. Montvale | 2.84 | 71.08 | ........ | ........ | 127,448,705 | 425,868,613 | 1,566,568.70 | ........ | ........ |
| 37. Moonachie | 1.48 | 89.45 | 42,393 | ........ | 31,954,189 | 206,933,439 | 761,210.00 | ........ | ........ |
| 38. New Milford | 3.54 | 75.31 | ........ | ........ | 93,542,077 | 371,578,091 | 1,366,859.61 | ........ | ........ |
| 39. North Arlington | 2.84 | 83.04 | 1,732 | ........ | 58,945,026 | 317,226,013 | 1,166,924.08 | ........ | ........ |
| 40. Northvale | 3.45 | 74.77 | 967 | ........ | 54,553,659 | 193,612,099 | 712,207.11 | ........ | ........ |

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1982 (Continued)

| TAXING DISTRICT | 7<br>General Tax Rate to Apply per $100 Valuation | 8<br>County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9<br>True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization<br>(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | 10 Equalization<br>(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | 11<br>Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | 12 Apportionment of Taxes, Section A County Taxes<br>I Total County Taxes Apportioned (Including Total Net Adjustments) | 12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)<br>Deduct Overpayment | 12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)<br>Add Underpayment |
|---|---|---|---|---|---|---|---|---|---|
| 41. Norwood | 3.62 | 67.04 | 629 | .............. | 61,005,351 | 181,102,005 | 666,166.40 | .............. | .............. |
| 42. Oakland | 4.68 | 61.90 | .............. | .............. | 157,899,779 | 406,885,901 | 1,504,097.35 | .............. | .............. |
| 43. Old Tappan | 3.48 | 66.42 | .............. | .............. | 59,421,061 | 174,262,147 | 641,027.81 | .............. | .............. |
| 44. Oradell | 3.97 | 53.22 | 337 | .............. | 175,840,828 | 374,006,609 | 1,375,792.97 | .............. | .............. |
| 45. Palisades Park | 2.22 | 107.20 | .............. | 15,910,486 | .............. | 307,137,109 | 1,129,611.79 | .............. | .............. |
| 46. Paramus | 2.77 | 65.57 | .............. | .............. | 509,724,430 | 1,368,148,808 | 5,032,770.74 | .............. | .............. |
| 47. Park Ridge | 3.64 | 76.35 | 540 | .............. | 63,812,036 | 261,790,340 | 963,002.53 | .............. | .............. |
| 48. Ramsey | 3.69 | 73.40 | 7,058 | .............. | 144,961,126 | 525,167,875 | 1,931,843.60 | .............. | .............. |
| 49. Ridgefield | .86 | 74.83 | 1,819,756 | .............. | 135,223,032 | 421,263,731 | 1,549,629.52 | .............. | .............. |
| 50. Ridgefield Park | 4.29 | 68.33 | 17,057 | .............. | 86,507,839 | 258,377,609 | 950,448.71 | .............. | .............. |
| 51. Ridgewood | 3.34 | 85.89 | 7,033 | .............. | 141,831,485 | 962,889,275 | 3,542,013.07 | .............. | .............. |
| 52. River Edge | 3.36 | 74.28 | 1,966 | .............. | 84,119,408 | 323,413,149 | 1,189,683.62 | .............. | .............. |
| 53. Rivervale | 4.90 | 53.16 | .............. | .............. | 153,018,216 | 324,608,710 | 1,194,081.53 | .............. | .............. |
| 54. Rochelle Park | 2.11 | 73.89 | .............. | .............. | 63,107,126 | 251,998,695 | 926,983.71 | .............. | .............. |
| 55. Rockleigh | .76 | 94.22 | .............. | .............. | 10,514,095 | 92,414,116 | 339,347.17 | .............. | .............. |
| 56. Rutherford | 3.93 | 68.77 | 12,992 | .............. | 144,189,585 | 456,210,489 | 1,678,182.07 | .............. | .............. |
| 57. Saddle Brook | 2.42 | 80.65 | 51,711 | .............. | 106,735,596 | 482,260,675 | 1,774,008.35 | .............. | .............. |
| 58. Saddle River | .89 | 127.38 | .............. | 71,527,806 | .............. | 264,324,145 | 972,323.20 | .............. | .............. |
| 59. South Hackensack | 2.54 | 77.07 | 1,990 | .............. | 47,733,853 | 160,097,878 | 588,924.18 | .............. | .............. |
| 60. Teaneck | 4.62 | 77.40 | 10,073 | .............. | 219,771,783 | 942,778,942 | 3,468,036.70 | .............. | .............. |
| 61. enafly | 3.92 | 67.11 | .............. | .............. | 204,887,848 | 613,390,819 | 2,256,373.97 | .............. | .............. |
| 62. eterboro | .89 | 107.60 | 52,191 | .............. | 9,540,023 | 132,380,117 | 486,963.68 | .............. | .............. |
| 63. Upper Saddle River | 2.67 | 75.14 | .............. | .............. | 107,995,587 | 423,195,256 | 1,556,734.68 | .............. | .............. |
| 64. Waldwick | 4.32 | 65.98 | 29,140 | .............. | 99,972,411 | 288,920,025 | 1,062,799.78 | .............. | .............. |
| 65. Wallington | 2.73 | 66.61 | 583 | .............. | 81,094,943 | 231,829,704 | 852,791.56 | .............. | .............. |
| Washington | 3.39 | 75.97 | .............. | .............. | 70,800,441 | 292,427,608 | 1,075,702.51 | .............. | .............. |
| Westwood | 3.18 | 76.20 | .............. | .............. | 78,879,234 | 311,507,219 | 1,145,887.35 | .............. | .............. |
| Woodcliff Lake | 4.07 | 61.30 | 5,800 | .............. | 112,445,774 | 286,982,617 | 1,063,030.02 | .............. | .............. |
| Wood-Ridge | 2.49 | 73.75 | 17,167 | .............. | 98,987,235 | 313,930,683 | 1,154,802.13 | .............. | .............. |
| 70. Wyckoff | 2.85 | 76.11 | .............. | .............. | 155,397,358 | 640,771,014 | 2,357,092.73 | .............. | .............. |
| Totals | .............. | .............. | $3,300,205 | $101,166,218 | $7,156,024,248 | $27,912,484,775 | $102,676,796.38 | .............. | .............. |

*Includes N.J.S.A. 55:14J-30(

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Allendale | $ 922.92 | ............... | $ 900,463.12 | ............... | ............... | $ 2,318,665.50 | NH $1,575,252.87 | ............... | ............... |
| 2. Alpine | ............... | ............... | 584,179.90 | ............... | ............... | 1,023,186.00 | ............... | ............... | ............... |
| 3. Bergenfeild | ............... | $ 163.78 | 2,110,053.12 | ............... | ............... | 10,372,924.00 | ............... | ............... | ............... |
| 4. Bogota | 1,259.77 | ............... | 667,089.47 | ............... | ............... | 2,894,604.50 | ............... | ............... | ............... |
| 5. Carlstadt | 11,474.38 | ............... | 1,884,457.47 | ............... | ............... | 1,723,935.00 | CE 1,594,296.72 | ............... | ............... |
| 6. Cliffside Park | 761.16 | ............... | 2,121,107.03 | ............... | ............... | 5,395,764.50 | ............... | ............... | ............... |
| 7. Closter | 567.69 | ............... | 1,099,110.89 | ............... | ............... | 2,819,601.70 | N 2,203,960.74 | ............... | ............... |
| 8. Cresskill | ............... | 2,683.28 | 956,340.14 | ............... | ............... | 4,130,707.75 | ............... | ............... | ............... |
| 9. Demarest | 87.12 | ............... | 679,047.00 | ............... | ............... | 1,574,856.00 | N 1,401,951.52 | ............... | ............... |
| 10. Dumont | 1,768.29 | ............... | 1,426,091.70 | ............... | ............... | 7,127,072.00 | ............... | ............... | ............... |
| 11. Elmwood Park | 175,900.88 | ............... | 1,716,664.33 | ............... | ............... | 5,245,459.00 | ............... | ............... | ............... |
| 12. East Rutherford | 8,070.53 | ............... | 953,860.71 | ............... | ............... | 1,631,616.00 | CE 742,764.28 | ............... | ............... |
| 13. Edgewater | 30,347.88 | ............... | 718,356.10 | ............... | ............... | 1,584,467.16 | ............... | ............... | ............... |
| 14. Emerson | 2,541.20 | ............... | 678,261.06 | ............... | ............... | 4,018,349.00 | ............... | ............... | ............... |
| 15. Englewood | 20,985.78 | ............... | 2,436,040.67 | ............... | ............... | 10,128,142.50 | ............... | $ 612,375.00 | ............... |
| 16. Englewood Cliffs | 6,231.65 | ............... | 1,815,791.30 | ............... | ............... | 2,915,850.00 | ............... | ............... | ............... |
| 17. Fairlawn | 17,318.45 | ............... | 3,754,005.46 | ............... | ............... | 14,267,254.00 | ............... | ............... | ............... |
| 18. Fairview | ............... | 7,957.85 | 802,881.68 | ............... | ............... | 2,664,399.00 | ............... | ............... | ............... |
| 19. Fort Lee | 224,233.62 | ............... | 3,614,571.39 | ............... | ............... | 10,206,543.26 | ............... | ............... | ............... |
| 20. Franklin Lakes | 9,070.48 | ............... | 2,014,985.21 | ............... | ............... | 3,682,343.70 | R 3,428,803.87 | ............... | ............... |
| 21. Garfield | 1,445.33 | ............... | 1,857,581.93 | ............... | ............... | 5,831,952.15 | ............... | 116,471.50 | ............... |
| 22. Glen Rock | 1,967.18 | ............... | 1,461,906.19 | ............... | ............... | 6,525,959.75 | ............... | ............... | ............... |
| 23. Hackensack | 13,815.74 | ............... | 3,535,670.16 | ............... | ............... | 12,787,403.00 | ............... | 1,277,722.00 | ............... |
| 24. Harrington Park | 555.12 | ............... | 611,233.65 | ............... | ............... | 1,665,099.00 | N 1,068,832.30 | ............... | ............... |
| 25. Hasbrouck Heights | 3,444.20 | ............... | 1,277,639.64 | ............... | ............... | 4,458,424.50 | ............... | ............... | ............... |
| 26. Haworth | 30,808.27 | ............... | 530,249.52 | ............... | ............... | 1,138,449.00 | N 1,158,970.99 | ............... | ............... |
| 27. Hillsdale | 2,510.51 | ............... | 1,189,792.30 | ............... | ............... | 3,435,497.75 | P 2,176,467.41 | ............... | ............... |
| 28. Hohokus | 650.70 | ............... | 767,966.03 | ............... | ............... | 2,021,752.50 | ............... | ............... | ............... |
| 29. Leonia | 1,274.07 | ............... | 771,119.44 | ............... | ............... | 4,015,752.25 | ............... | ............... | ............... |
| 30. Little Ferry | 31,574.50 | ............... | 843,625.14 | ............... | ............... | 2,814,476.00 | ............... | ............... | ............... |
| 31. Lodi | ............... | 2,376.52 | 1,681,842.40 | ............... | ............... | 7,629,287.00 | ............... | ............... | ............... |
| 32. Lyndhurst | 63,953.09 | ............... | 2,311,782.37 | ............... | ............... | 5,575,732.50 | ............... | ............... | ............... |
| 33. Mahwah | 4,671.60 | ............... | 2,206,892.75 | ............... | ............... | 7,507,474.00 | ............... | ............... | ............... |
| 34. Maywood | 10,481.60 | ............... | 1,025,242.71 | ............... | ............... | 3,575,221.50 | ............... | ............... | ............... |
| 35. Midland Park | 810.66 | ............... | 799,825.99 | ............... | ............... | 3,223,510.50 | ............... | ............... | ............... |
| 36. Montvale | ............... | 2,212.36 | 1,568,781.06 | ............... | ............... | 2,774,920.00 | P 2,676,862.27 | ............... | ............... |
| 37. Moonachie | 2,448.65 | ............... | 758,761.35 | ............... | ............... | 1,294,477.50 | ............... | ............... | ............... |
| 38. New Milford | 2,293.05 | ............... | 1,364,566.56 | ............... | ............... | 6,585,413.50 | ............... | ............... | ............... |
| 39. North Arlington | 1,743.09 | ............... | 1,165,180.99 | ............... | ............... | 4,016,130.25 | ............... | ............... | ............... |
| 40. Northvale | 12,310.08 | ............... | 699,897.03 | ............... | ............... | 1,607,257.18 | N 1,359,768.16 | ............... | ............... |

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) Deduct Overpayment | Add Underpayment | III Net County Taxes Apportioned | Section B (a) County Library Taxes | Section B (b) Local Health Service Taxes (R.S. 26:3A2-19) | Section C Local Taxes to Be Raised for — I District School Purposes (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
|---|---|---|---|---|---|---|---|---|---|
| 41. Norwood | 406.48 | ........ | 665,781.92 | ........ | ........ | 1,456,292.00 | N 1,304,714.25 | ........ | ........ |
| 42. Oakland | 14,509.51 | ........ | 1,489,587.84 | ........ | ........ | 5,009,917.00 | R 2,483,950.00 | ........ | ........ |
| 43. Old Tappan | 832.92 | ........ | 640,194.89 | ........ | ........ | 1,677,207.66 | N 1,314,349.54 | ........ | ........ |
| 44. Oradell | 9,629.21 | ........ | 1,366,163.76 | ........ | ........ | 1,637,584.00 | RD 3,171,064.04 | ........ | ........ |
| 45. Palisades Park | 41,542.81 | ........ | 1,088,268.98 | ........ | ........ | 3,976,525.68 | ........ | ........ | ........ |
| 46. Paramus | 18,567.70 | ........ | 5,014,202.95 | ........ | ........ | 15,176,569.50 | ........ | ........ | ........ |
| 47. Park Ridge | ........ | 1,028.80 | 964,031.33 | ........ | ........ | 4,322,791.00 | ........ | ........ | ........ |
| 48. Ramsey | 3,434.08 | ........ | 1,928,409.52 | ........ | ........ | 8,461,138.00 | ........ | ........ | ........ |
| 49. Ridgefield | 3,950.40 | ........ | 1,545,679.12 | ........ | ........ | 884,495.60 | ........ | ........ | ........ |
| 50. Ridgefield Park | 2,683.31 | ........ | 947,765.40 | ........ | ........ | 4,592,024.50 | ........ | ........ | ........ |
| 51. Ridgewood | 8,764.51 | ........ | 3,533,248.56 | ........ | ........ | 18,345,473.00 | ........ | ........ | ........ |
| 52. River Edge | 1,655.43 | ........ | 1,188,028.19 | ........ | ........ | 1,955,977.00 | RD 2,789,125.96 | ........ | ........ |
| 53. Rive[illegible]le | 791.42 | ........ | 1,193,290.11 | ........ | ........ | 3,452,007.00 | P 1,864,861.70 | ........ | ........ |
| 54. Rochelle Park | 28.25 | ........ | 926,955.46 | ........ | ........ | 1,859,068.75 | ........ | ........ | ........ |
| 55. Rockleigh | ........ | ........ | 339,947.71 | ........ | ........ | 55,051.97 | ........ | ........ | ........ |
| 56. Rutherford | 3,095.51 | ........ | 1,675,086.56 | ........ | ........ | 6,914,929.75 | ........ | ........ | ........ |
| 57. Saddle Brook | 10,338.75 | ........ | 1,763,669.60 | ........ | ........ | 5,201,332.00 | ........ | ........ | ........ |
| 58. Saddle River | 4,247.88 | ........ | 968,075.32 | ........ | ........ | 1,375,190.52 | ........ | ........ | ........ |
| 59. South Hackensack | 89.69 | ........ | 588,834.49 | ........ | ........ | 1,206,384.00 | ........ | ........ | ........ |
| 60. Teaneck | 4,455.85 | ........ | 3,463,580.85 | ........ | ........ | 19,509,206.38 | ........ | ........ | ........ |
| 61. Tenafly | 8,820.19 | ........ | 2,247,553.78 | ........ | ........ | 9,318,220.00 | ........ | ........ | ........ |
| 62. Teterboro | ........ | ........ | 486,963.68 | ........ | ........ | 6,000.00 | ........ | ........ | ........ |
| 63. Upper Saddle River | 605.57 | ........ | 1,556,129.11 | ........ | ........ | 3,542,059.13 | NH 2,883,148.63 | ........ | ........ |
| 64. Waldwick | 2,048.77 | ........ | 1,060,751.01 | ........ | ........ | 5,641,678.00 | ........ | ........ | ........ |
| 65. Wallington | 44,023.44 | ........ | 808,768.12 | ........ | ........ | 2,241,550.75 | ........ | ........ | ........ |
| 66. Washington | 936.95 | ........ | 1,074,765.56 | ........ | ........ | ........ | W 4,342,230.02 | ........ | ........ |
| 67. Westwood | 993.38 | ........ | 1,144,893.97 | ........ | ........ | ........ | W 4,526,517.48 | ........ | ........ |
| 68. Woodcliff Lake | ........ | 11,752.40 | 1,074,782.42 | ........ | ........ | 2,150,342.75 | P 1,778,786.57 | ........ | ........ |
| 69. Wood-Ridge | 39,093.96 | ........ | 1,115,708.17 | ........ | ........ | 2,782,168.50 | ........ | ........ | ........ |
| 70. Wyckoff | ........ | 3,770.24 | 2,360,862.97 | ........ | ........ | 5,893,367.50 | R 3,616,770.51 | ........ | ........ |
| Totals | $923,845.30 | $31,945.23 | $101,784,896.31 | ........ | ........ | $322,874,484.34 | $49,461,449.83 | $2,006.568.50 | ........ |

CE
Carlstadt-East Rutherford Regional High School District
Amount to be Apportioned ........ $2,337,061.00

NH
Northern Highlands Regional High School District
Amount to be Apportioned ........ $4,458,401.50

N
Northern Valley Regional High School District
Amount to be Apportioned ........ $9,810,547.50

P
Pascack Valley Regional High School District
Amount to be Apportioned ........ $8,496,977.95

R
Ramapo Indian Hills Regional High School District
Amount to be Apportioned ........ $9,529,524.38

RD
River Dell Regional High School District
Amount to be Apportioned ........ $5,960,190.00

W
Westwood Regional School District
Amount to be Apportioned ........ $8,868,747.50

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes |  | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget |  |  |  | 15 Deductions Allowed (C. 73, L. 1976) |  |
|---|---|---|---|---|---|---|---|---|---|
|  | Section C | Section D |  |  |  |  |  |  |  |
|  | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Allendale | $ 1,381,637.83 | $ 6,176,019.32 | $ 20,641,500 | $ 650,000.00 | $ 1,439,300.90 | $ 125,000.00 | $ 2,214,300.90 | $ 11,925.00 | $ 20,650.00 |
| 2. Alpine | 421,776.99 | 2,029,142.89 | 136,706,600 | 181,215.38 | 386,529.48 | 90,000.00 | 657,744.86 | 4,275.00 | 4,150.00 |
| 3. Bergenfeild | 4,525,170.00 | 17,008,147.12 | 33,528,700 | 200,000.00 | 1,995,930.00 | 150,000.00 | 2,345,930.00 | 122,175.00 | 108,250.00 |
| 4. Bogota | 1,197,489.00 | 4,759,182.97 | 11,125,600 | 125,000.00 | 875,714.00 | 82,000.00 | 1,082,714.00 | 58,275.00 | 29,800.00 |
| 5. Carlstadt | 1,562,643.82 | 6,765,333.01 | 16,424,400 | 335,000.00 | 1,624,167.82 | 123,620.00 | 2,082,787.82 | 56,250.00 | 20,900.00 |
| 6. Cliffside Park | 4,327,657.00 | 11,844,528.53 | 30,075,300 | 257,000.00 | 1,360,311.00 | 130,000.00 | 1,747,311.00 | 126,000.00 | 48,700.00 |
| 7. Closter | 1,762,793.75 | 7,885,467.08 | 25,080,900 | 295,000.00 | 1,501,215.95 | 120,000.00 | 1,916,215.95 | 31,500.00 | 39,450.00 |
| 8. Cresskill | 1,360,556.12 | 6,447,604.01 | 13,019,800 | 300,000.00 | 1,182,747.75 | 80,000.00 | 1,562,747.75 | 42,300.00 | 38,500.00 |
| 9. Demarest | 1,235,876.57 | 4,891,731.09 | 32,271,400 | 48,000.00 | 481,911.00 | 120,000.00 | 649,911.00 | 12,375.00 | 20,550.00 |
| 10. Dumont | 2,537,039.35 | 11,090,203.05 | 32,818,700 | 406,443.61 | 1,492,043.26 | 131,940.52 | 2,030,427.39 | 117,225.00 | 81,400.00 |
| 11. Elmwood Park | 2,351,682.03 | 9,313,805.36 | 23,799,900 | .............. | 4,462,363.68 | 121,000.00 | 4,583,363.68 | 171,675.00 | 68,100.00 |
| 12. East Rutherford | 893,350.03 | 4,221,591.02 | 282,006,600 | 75,000.00 | 3,406,844.46 | 92,000.00 | 3,573,844.46 | 71,550.00 | 20,950.00 |
| 13. Edgewater | 2,459,415.36 | 4,762,238.62 | 12,178,020 | .............. | 1,720,743.68 | 518,616.00 | 2,239,359.68 | 20,025.00 | 7,700.00 |
| 14. Emerson | 932,869.62 | 5,829,479.68 | 14,981,200 | 345,000.00 | 793,096.47 | 160,000.00 | 1,298,096.47 | 33,075.00 | 39,100.00 |
| 15. Englewood | 11,361,487.91 | 24,538,046.08 | 138,296,650 | 110,000.00 | 4,173,051.18 | 943,043.00 | 5,226,094.18 | 114,975.00 | 46,950.00 |
| 16. Englewood Cliffs | 1,771,124.87 | 6,502,766.17 | 69,527,400 | 250,000.00 | 1,209,978.49 | 94,000.00 | 1,553,978.49 | 10,800.00 | 20,000.00 |
| 17. Fairlawn | 4,756,955.87 | 22,778,215.33 | 80,619,900 | 990,000.00 | 4,217,290.15 | 128,200.00 | 5,335,490.15 | 262,575.00 | 161,350.00 |
| 18. Fairview | 1,772,550.00 | 5,239,830.68 | 25,579,700 | 438,000.00 | 1,134,052.00 | 96,000.00 | 1,668,052.00 | 114,300.00 | 22,050.00 |
| 19. Fort Lee | 8,138,859.21 | 21,959,973.86 | 403,613,600 | 545,000.00 | 3,092,445.91 | 700,000.00 | 4,337,445.91 | 130,050.00 | 39,750.00 |
| 20. Franklin Lakes | 264,345.97 | *9,742,478.75 | 23,826,390 | 590,000.00 | 1,456,415.64 | 275,000.00 | 2,321,415.64 | 21,375.00 | 33,250.00 |
| 21. Garfield | 2,622,017.91 | 10,428,023.49 | 44,703,400 | 350,000.00 | 5,259,985.41 | 130,000.00 | 5,739,985.41 | 335,925.00 | 58,900.00 |
| 22. Glen Rock | 2,566,136.00 | 10,554,001.94 | 35,238,100 | 700,000.00 | 1,207,153.00 | 125,000.00 | 2,032,153.00 | 35,550.00 | 56,150.00 |
| 23. Hackensack | 10,273,681.46 | 27,874,476.62 | 134,846,300 | 1,000,000.00 | 7,143,818.87 | 600,000.00 | 8,743,818.87 | 186,075.00 | 49,500.00 |
| 24. Harrington Park | 957,600.00 | 4,322,764.95 | 9,561,800 | 301,794.44 | 446,072.39 | 16,000.00 | 763,866.83 | 9,450.00 | 19,450.00 |
| 25. Hasbrouck Heights | 1,933,040.00 | 7,669,104.14 | 18,552,250 | 408,000.00 | 1,243,551.00 | 47,500.00 | 1,699,051.00 | 88,200.00 | 53,650.00 |
| 26. Haworth | 850,374.52 | 3,676,044.03 | 9,329,700 | 215,000.00 | 550,260.95 | 25,000.00 | 790,260.95 | 9,900.00 | 15,400.00 |
| 27. Hillsdale | 2,220,445.00 | 9,022,202.46 | 22,570,542 | 220,000.00 | 1,348,967.91 | 110,000.00 | 1,678,967.91 | 38,700.00 | 51,800.00 |
| 28. Hohokus | 1,270,364.47 | 4,060,083.00 | 11,536,000 | 350,000.00 | 491,369.26 | 110,000.00 | 951,369.26 | 4,500.00 | 21,900.00 |
| 29. Leonia | 1,579,649.64 | 6,366,521.33 | 30,756,700 | 301,027.00 | 1,115,196.03 | 92,000.00 | 1,508,223.03 | 27,450.00 | 25,050.00 |
| 30. Little Ferry | 1,947,501.24 | 5,605,604.38 | 33,979,000 | 100,000.00 | 920,240.00 | 110,000.00 | 1,130,240.00 | 51,750.00 | 26,450.00 |
| 31. Lodi | 4,063,089.00 | 13,374,218.40 | 79,211,000 | 525,000.00 | 2,141,712.79 | 200,000.00 | 2,866,712.79 | 221,625.00 | 61,800.00 |
| 32. Lyndhurst | 3,925,489.50 | 11,813,004.37 | 57,837,800 | 750,000.00 | 2,044,652.07 | 100,000.00 | 2,894,652.07 | 176,625.00 | 76,850.00 |
| 33. Mahwah | 1,322,191.83 | 11,036,558.58 | 79,806,830 | 1,000,000.00 | 2,642,616.42 | 360,000.00 | 4,002,616.42 | 39,150.00 | 37,800.00 |
| 34. Maywood | 1,669,885.99 | 6,270,350.20 | 15,003,721 | 165,000.00 | 1,371,519.54 | 30,000.00 | 1,566,519.54 | 62,100.00 | 44,400.00 |
| 35. Midland Park | 1,344,449.00 | 5,367,785.49 | 18,126,500 | 325,000.00 | 783,140.00 | 125,000.00 | 1,233,140.00 | 45,675.00 | 32,050.00 |
| 36. Montvale | 1,432,162.73 | 8,452,726.06 | 36,083,200 | 335,000.00 | 1,383,408.68 | 150,000.00 | 1,868,408.68 | 11,700.00 | 28,600.00 |
| 37. Moonachie | 523,147.03 | 2,576,385.88 | 51,505,900 | 305,000.00 | 707,193.24 | 39,450.00 | 1,051,643.24 | 21,375.00 | 8,750.00 |
| 38. New Milford | 1,883,678.00 | 9,833,658.06 | 25,894,500 | 500,000.00 | 1,690,000.00 | 65,000.00 | 2,255,000.00 | 86,200.00 | 77,450.00 |
| 39. North Arlington | 2,129,344.03 | 7,310,655.27 | 37,033,500 | 60,000.00 | 1,730,870.00 | 125,000.00 | 1,915,870.00 | 144,675.00 | 54,850.00 |
| 40. Northvale | 1,125,089.19 | 4,792,011.56 | 2,739,004 | 100,000.00 | 782,999.15 | 71,900.00 | 954,899.15 | 29,025.00 | 20,150.00 |

## Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 41. Norwood | 916,626.42 | 4,343,414.59 | 15,860,550 | 650,000.00 | 473,546.20 | 40,000.00 | 1,163,546.20 | 24,525.00 | 18,450.00 |
| 42. Oakland | 2,749,714.57 | 11,733,169.41 | 27,157,600 | 260,000.00 | 1,417,400.98 | 275,000.00 | 1,952,440.98 | 30,600.00 | 57,450.00 |
| 43. Old Tappan | 362,951.19 | 3,994,703.28 | 11,544,700 | 144,000.00 | 1,128,902.85 | 60,000.00 | 1,332,902.85 | 9,000.00 | 16,550.00 |
| 44. Oradell | 1,685,816.00 | 7,860,627.80 | 19,974,300 | 650,000.00 | 1,525,393.00 | 52,000.00 | 2,227,393.00 | 31,500.00 | 41,350.00 |
| 45. Palisades Park | 2,086,596.00 | 7,151,390.66 | 36,295,100 | 355,000.00 | 1,201,246.00 | 98,000.00 | 1,654,246.00 | 78,750.00 | 29,600.00 |
| 46. Paramus | 3,504,937.55 | 23,695,710.00 | 238,351,200 | 1,736,000.00 | 5,143,291.16 | 280,000.00 | 7,159,291.16 | 93,375.00 | 141,150.00 |
| 47. Park Ridge | 1,903,440.53 | 7,190,262.86 | 16,488,700 | 165,000.00 | 961,347.47 | 152,600.00 | 1,278,947.47 | 36,900.00 | 33,650.00 |
| 48. Ramsey | 3,609,362.60 | 13,998,910.12 | 42,198,300 | 206,000.00 | 1,754,025.15 | 392,000.00 | 2,352,025.15 | 28,575.00 | 48,000.00 |
| 49. Ridgefield | .............. | 2,430,174.72 | 30,753,350 | .............. | .............. | .............. | .............. | 80,100.00 | 33,500.00 |
| 50. Ridgefield Park | 1,822,269.00 | 7,362,058.90 | 28,217,900 | 843,500.00 | 1,220,185.00 | 150,000.00 | 2,213,685.00 | 68,825.00 | 39,000.00 |
| 51. Ridgewood | 5,479,283.13 | 27,358,004.09 | 149,260,000 | 850,000.00 | 3,813,497.52 | 750,000.00 | 5,413,497.52 | 61,200.00 | 93,300.00 |
| 52. River Edge | 2,098,350.00 | 8,031,481.15 | 24,305,000 | 348,000.00 | 1,253,570.00 | 50,000.00 | 1,651,570.00 | 61,425.00 | 57,900.00 |
| 53. Rivervale | 1,894,148.35 | 8,404,307.16 | 6,953,100 | 270,000.00 | 981,883.51 | 143,470.00 | 1,395,353.51 | 23,175.00 | 41,250.00 |
| 54. Rochelle Park | 1,194,321.12 | 3,980,345.33 | 7,992,500 | 310,000.00 | 566,279.59 | 10,000.00 | 886,279.59 | 60,300.00 | 29,100.00 |
| 55. Rockleigh | 226,148.78 | 621,148.46 | 17,311,800 | 60,000.00 | 106,475.08 | 18,000.00 | 184,475.08 | 1,125.00 | 750.00 |
| 56. Rutherford | 3,671,648.67 | 12,261,664.98 | 58,925,760 | 815,000.00 | 1,804,977.63 | 230,000.00 | 2,849,977.63 | 115,200.00 | 65,800.00 |
| 57. Saddle Brook | 2,052,368.24 | 9,017,369.84 | 37,587,100 | 170,000.00 | 1,871,807.54 | 130,000.00 | 2,171,807.54 | 105,075.00 | 73,200.00 |
| 58. Saddle River | 641,608.85 | 2,984,874.69 | 10,608,100 | 440,000.00 | 364,811.00 | 65,000.00 | 869,811.00 | 4,725.00 | 10,000.00 |
| 59. South Hackensack | 1,058,128.00 | 2,853,346.49 | 6,452,700 | 300,000.00 | 775,817.43 | 5,000.00 | 1,080,817.43 | 27,675.00 | 7,000.00 |
| 60. Teaneck | 10,374,147.00 | 33,346,934.23 | 133,553,500 | 1,500,000.00 | 3,893,000.00 | 250,000.00 | 5,643,000.00 | 169,425.00 | 140,200.00 |
| 61. Tenafly | 4,431,754.85 | 15,997,528.63 | 77,078,650 | 735,000.00 | 1,881,723.28 | 150,000.00 | 2,766,723.28 | 42,525.00 | 53,400.00 |
| 62. Teterboro | 599,167.81 | 1,092,131.49 | 64,384,690 | 210,000.00 | 372,844.34 | .............. | 582,844.34 | .............. | .............. |
| 63. Upper Saddle River | 422,126.44 | 8,403,463.31 | 14,816,796 | 379,980.26 | 1,230,576.70 | 260,000.00 | 1,870,556.96 | 10,800.00 | 30,750.00 |
| 64. Waldwick | 1,448,265.11 | 8,150,694.12 | 24,406,750 | 200,000.00 | 1,937,206.87 | 81,400.00 | 2,218,606.87 | 55,575.00 | 54,900.00 |
| 65. Wallington | 1,063,513.16 | 4,113,832.03 | 14,958,700 | 264,000.00 | 679,004.67 | 84,000.00 | 1,045,004.67 | 113,850.00 | 29,800.00 |
| 66. Washington | 2,079,330.00 | 7,496,326.57 | 30,072,100 | 401,000.00 | 1,104,447.68 | 100,000.00 | 1,605,447.68 | 27,900.00 | 46,700.00 |
| 67. Westwood | 1,703,342.61 | 7,374,754.06 | 44,219,800 | 314,000.00 | 1,250,824.66 | 174,000.00 | 1,738,824.66 | 36,000.00 | 41,550.00 |
| 68. Woodcliff Lake | 2,166,268.41 | 7,170,180.15 | 24,104,800 | 290,000.00 | 621,625.74 | 95,000.00 | 1,006,625.74 | 8,550.00 | 21,450.00 |
| 69. Wood-Ridge | 1,450,517.32 | 5,348,393.99 | 15,905,700 | 102,068.00 | 952,016.13 | 30,000.00 | 1,084,084.13 | 79,200.00 | 36,900.00 |
| 70. Wyckoff | 1,943,436.30 | 13,814,437.28 | 41,777,300 | 800,000.00 | 1,627,876.78 | 350,000.00 | 2,777,876.78 | 44,100.00 | 72,100.00 |
| Totals | $165,294,206.84 | $641,773,605.82 | $3,451,984,553 | $27,920,028.69 | $114,944,523.49 | $11,387,739.52 | $154,252,291.70 | $4,688,325.00 | $3,057,250.00 |

*Includes Franklin Lakes Garbage District ($352,000.00)

| | |
|---|---|
| Net County Taxes Apportioned (12A IIa) | $101,784,896.31 |
| ‡Adjustments (Net Total 12A IIb) (+) | $ 891,900.07 |
| Total County Taxes Apportioned | $102,676,796.38 |
| Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget | $ 63,084,269.68 |
| Rate per $100 to be applied to Col. II for Apportionment of County Taxes | .3678525836 |

‡Net Overpayments are Added to the Net Taxes Apportioned and Net Underpayments are Deducted.

## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value (a) Land | 1 Taxable Value (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 1. Bass River Township | $ 16,310,024 | $ 13,985,500 | $ 30,295,524 | ........ | $ 30,295,524 | $ 561,627 | $ 30,857,151 |
| 2. Beverly City | 8,651,300 | 28,657,400 | 37,308,700 | $ 26,000 | 37,282,700 | 209,659 | 37,492,359 |
| 3. Bordentown City | 10,894,950 | 44,702,450 | 55,597,400 | ........ | 55,597,400 | 662,958 | 56,260,358 |
| 4. Bordentown Township | 29,980,800 | 88,132,314 | 118,113,114 | 484,960 | 117,628,154 | 2,934,690 | 120,562,844 |
| 5. Burlington City | 30,747,380 | 114,970,300 | 145,717,680 | ........ | 145,717,680 | 5,676,877 | 151,394,557 |
| 6. Burlington Township | 50,491,900 | 113,152,400 | 163,644,300 | ........ | 163,644,300 | 1,829,286 | 165,473,586 |
| 7. Chesterfield Township | 10,211,600 | 26,776,200 | 36,978,800 | ........ | 36,987,800 | 890,441 | 37,878,241 |
| 8. Cinnaminson Township* | 95,665,800 | 294,321,800 | 389,987,600 | ........ | 389,987,600 | 4,685,100 | 394,672,700 |
| 9. Delanco Township | 18,241,700 | 49,959,500 | 68,201,200 | ........ | 68,201,200 | 454,541 | 68,655,741 |
| 10. Delran Township | 62,683,100 | 205,720,050 | 268,403,150 | 119,400 | 268,283,750 | 2,617,218 | 270,900,968 |
| 11. Eastampton Township | 9,976,190 | 31,902,800 | 41,878,990 | ........ | 41,878,990 | 448,118 | 42,327,108 |
| 12. Edgewater Park Township | 24,057,710 | 72,207,265 | 96,264,975 | 42,040 | 96,222,935 | 945,541 | 97,168,476 |
| 13. Evesham Township | 151,812,395 | 336,471,255 | 488,283,650 | ........ | 488,283,650 | 7,722,286 | 496,005,936 |
| 14. Fieldsboro Boro | 1,075,950 | 4,650,560 | 5,726,510 | ........ | 5,726,510 | 51,109 | 5,777,619 |
| 15. Florence Township | 28,885,915 | 106,415,490 | 135,301,405 | 678,970 | 134,622,435 | 1,993,282 | 136,615,717 |
| 16. Hainesport Township | 16,618,250 | 39,387,110 | 56,005,360 | 89,900 | 55,915,460 | 859,086 | 56,774,546 |
| 17. Lumberton Township | 21,463,505 | 63,207,300 | 84,670,805 | 83,500 | 84,587,305 | 811,153 | 85,398,458 |
| 18. Mansfield Township | 18,791,100 | 41,779,900 | 60,571,000 | ........ | 60,571,000 | 1,426,202 | 61,997,202 |
| 19. Maple Shade Township | 25,565,962 | 100,976,749 | 126,542,711 | ........ | 126,542,711 | 945,580 | 127,488,291 |
| 20. Medford Township* | 101,654,550 | 232,515,350 | 334,169,900 | ........ | 334,169,900 | 4,505,374 | 338,675,274 |
| 21. Medford Lakes Boro | 39,012,000 | 89,974,700 | 128,986,700 | ........ | 128,986,700 | 427,973 | 129,414,673 |
| 22. Moorestown Township | 65,988,250 | 218,215,400 | 284,203,650 | 575,100 | 283,628,550 | 7,302,015 | 290,930,565 |
| 23. Mount Holly Township | 24,637,950 | 84,447,380 | 109,085,330 | ........ | 109,085,330 | 5,551,875 | 114,637,205 |
| 24. Mount Laurel Township | 101,205,480 | 289,868,805 | 391,074,285 | ........ | 391,074,285 | 3,982,354 | 395,056,639 |
| 25. New Hanover Township† | 2,887,250 | 8,857,800 | 11,745,050 | ........ | 11,745,050 | 3,906,885 | 15,651,935 |

## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1982 (Continued)

| TAXING DISTRICT | 1 Taxable Value (a) Land | (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 26. North Hanover Township† ..... | 12,669,110 | 34,011,860 | 46,680,970 | .............. | 46,680,970 | 823,871 | 47,504,841 |
| 27. Palmyra Boro .............. | 17,029,700 | 58,250,300 | 75,280,000 | .............. | 75,280,000 | 560,565 | 75,840,565 |
| 28. Pemberton Boro .............. | 2,916,500 | 9,365,300 | 12,281,800 | .............. | 12,281,800 | 606,915 | 12,888,715 |
| 29. Pemberton Township .......... | 72,032,675 | 192,846,775 | 264,879,450 | 22,600 | 264,856,850 | 5,816,507 | 270,673,357 |
| 30. Riverside Township .......... | 24,103,100 | 84,478,200 | 108,581,300 | .............. | 108,581,300 | 3,093,354 | 111,674,654 |
| 31. Riverton Boro* .............. | 9,663,200 | 35,129,500 | 44,792,700 | .............. | 44,792,700 | 372,544 | 45,165,244 |
| 32. Shamong Township† .......... | 30,897,300 | 61,566,300 | 92,463,600 | .............. | 92,463,600 | 1,615,787 | 94,079,387 |
| 33. Southampton Township† ...... | 54,249,350 | 146,729,900 | 200,979,250 | .............. | 200,979,250 | 4,628,006 | 205,607,256 |
| 34. Springfield Township† .......... | 16,328,650 | 37,123,800 | 53,452,450 | .............. | 53,452,450 | 1,344,108 | 54,796,558 |
| 35. Tabernacle Township† .......... | 44,238,800 | 85,549,950 | 129,788,750 | .............. | 129,788,750 | 951,127 | 130,739,877 |
| 36. Washington Township .......... | 3,660,850 | 7,270,100 | 10,930,950 | .............. | 10,930,950 | 447,327 | 11,378,277 |
| 37. Westampton Township† ........ | 23,436,800 | 56,547,200 | 79,984,000 | .............. | 79,984,000 | 1,015,954 | 80,999,954 |
| 38. Willingboro Township† ........ | 44,057,030 | 526,455,730 | 570,512,760 | 13,600 | 570,499,160 | 5,685,141 | 576,184,301 |
| 39. Woodland Township .............. | 14,691,925 | 8,523,899 | 23,215,824 | .............. | 23,215,824 | 550,631 | 23,766,455 |
| 40. Wrightstown Boro .............. | 2,815,950 | 10,425,850 | 13,241,800 | .............. | 13,241,800 | 2,783,003 | 16,024,803 |
| Totals | $1,340,301,951 | $4,055,530,442 | $5,395,832,393 | $2,136,070 | $5,393,696,323 | 91,696,070 | $5,485,392,393 |

*ReValued District
†ReAssessed District

## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 |  | 11 | 12 |  |  |
|---|---|---|---|---|---|---|---|---|---|
|  |  |  |  | Equalization |  |  | Apportionment of Taxes |  |  |
|  |  |  |  |  |  |  | Section A County Taxes |  |  |
|  | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment | Add Underpayment |
| 1. Bass River Township | $3,524 | 66.17 | ........ | ........ | $ 16,416,285 | $ 47,273,436 | $ 286,292.28 | ........ | ........ |
| 2. Beverly City | 2,660 | 107.82 | ........ | $ 1,860,843 | ........ | 35,631,516 | 215,787.77 | ........ | ........ |
| 3. Bordentown City | 3.177 | 89.87 | $ 3,774 | ........ | 8,854,016 | 65,116,148 | 394,361.44 | ........ | ........ |
| 4. Bordentown Township | 3.586 | 79.40 | 1,992 | ........ | 34,855,746 | 155,420,582 | 941,214.03 | ........ | ........ |
| 5. Burlington City | 1.269 | 89.81 | 36,355 | ........ | 28,380,166 | 179,611,078 | 1,088,952.04 | ........ | ........ |
| 6. Burlington Township | 3.230 | 69.67 | 7,111 | ........ | 85,647,062 | 251,127,759 | 1,520,852.20 | ........ | ........ |
| 7. Chesterfield Township | 3.420 | 69.57 | ........ | ........ | 17,610,630 | 55,488,871 | 336,045.69 | ........ | ........ |
| 8. Cinnaminson Township* | 2.289 | 105.00 | ........ | 7,585,535 | ........ | 387,067,165 | 2,344,234.47 | ........ | ........ |
| 9. Delanco Township | 3.336 | 87.06 | 7,236 | ........ | 15,631,133 | 84,294,110 | 510,492.77 | ........ | ........ |
| 10. Delran Township | 2.600 | 96.14 | ........ | ........ | 13,007,511 | 283,906,479 | 1,719,375.17 | ........ | ........ |
| 11. Eastampton Township | 3.891 | 76.12 | 176 | ........ | 13,701,343 | 56,028,627 | 339,314.49 | ........ | ........ |
| 12. Edgewater Park Township | 3.397 | 77.34 | ........ | ........ | 32,198,879 | 129,367,355 | 783,460.37 | ........ | ........ |
| 13. Evesham Township | 2.452 | 96.17 | ........ | ........ | 23,541,065 | 519,547,021 | 3,146,423.15 | ........ | ........ |
| 14. Fieldsboro Boro | 3.839 | 78.13 | ........ | ........ | 3,724,686 | 9,502,305 | 57,546.94 | ........ | ........ |
| 15. Florence Township | 3.094 | 85.02 | 3,447 | ........ | 40,172,440 | 176,791,604 | 1,070,665.84 | ........ | ........ |
| 16. Hainesport Township | 3.375 | 77.59 | 165 | ........ | 18,149,963 | 74,924,694 | 453,750.70 | ........ | ........ |
| 17. Lumberton Township | 2.835 | 83.16 | 157 | ........ | 20,868,914 | 106,267,529 | 643,565.75 | ........ | ........ |
| 18. Mansfield Township | 2.254 | 94.78 | ........ | ........ | 4,627,703 | 66,624,905 | 403,486.50 | ........ | ........ |
| 19. Maple Shade Township | 5.055 | 44.91 | 2,656 | ........ | 160,337,963 | 287,828,910 | 1,743,117.64 | ........ | ........ |
| 20. Medford Township | 3.355 | 71.73 | ........ | ........ | 135,255,006 | 473,930,280 | 2,870,164.11 | ........ | ........ |
| 21. Medford Lakes Boro* | 2.210 | 117.00 | ........ | 18,496,341 | ........ | 110,918,332 | 671,731.44 | ........ | ........ |
| 22. Moorestown Township | 4.935 | 50.25 | 1,790 | ........ | 298,925,286 | 589,857,641 | 3,572,230.52 | ........ | ........ |
| 23. Mount Holly Township | 3.824 | 79.73 | 16,654 | ........ | 32,659,709 | 147,313,568 | 892,144.23 | ........ | ........ |
| 24. Mount Laurel Township | 3.158 | 76.29 | ........ | ........ | 127,894,046 | 522,950,687 | 3,167,036.05 | ........ | ........ |
| 25. New Hanover Township† | 2.405 | 99.43 | ........ | ........ | 225,149 | 15,877,084 | 96,153.18 | ........ | ........ |

## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 | | 11 | 12 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Equalization | | | Apportionment of Taxes | | |
| | | | | | | | Section A County Taxes | | |
| | | | | | | | | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | Deduct Overpayment | Add Underpayment |
| 26. North Hanover Township† | 1.856 | 89.56 | ............ | ............ | 6,752,618 | 54,257,459 | 328,588.15 | ............ | ............ |
| 27. Palmyra Boro | 4.030 | 64.60 | 102 | ............ | 43,191,001 | 119,031,668 | 720,866.52 | ............ | ............ |
| 28. Pemberton Boro | 3.471 | 79.10 | ............ | ............ | 3,646,392 | 16,535,107 | 100,138.23 | ............ | ............ |
| 29. Pemberton Township | 2.942 | 92.11 | 1,057 | ............ | 24,624,548 | 295,298,962 | 1,788,356.95 | ............ | ............ |
| 30. Riverside Township | 2.416 | 96.12 | 8,375 | ............ | 11,937,093 | 123,620,122 | 748,554.61 | ............ | ............ |
| 31. Riverton Boro | 3.378 | 81.23 | ............ | ............ | 10,879,177 | 56,044,421 | 339,410.15 | ............ | ............ |
| 32. Shamong Township† | 2.578 | 100.00 | ............ | ............ | 490,486 | 94,569,873 | 572,723.72 | ............ | ............ |
| 33. Southampton Township† | 1.745 | 103.00 | ............ | 3,814,946 | ............ | 201,792,308 | 1,222,072.33 | ............ | ............ |
| 34. Springfield Township† | 2.584 | 85.18 | ............ | ............ | 11,114,502 | 65,911,060 | 399,163.40 | ............ | ............ |
| 35. Tabernacle Township† | 2.448 | 100.00 | ............ | ............ | 578,987 | 131,318,864 | 795,276.88 | ............ | ............ |
| 36. Washington Township† | 4.489 | 49.13 | ............ | ............ | 12,375,615 | 23,753,892 | 143,855.83 | ............ | ............ |
| 37. Westampton Township† | 2.753 | 102.00 | ............ | ............ | 66,650 | 81,066,604 | 490,946.72 | ............ | ............ |
| 38. Willingboro Township† | 2.906 | 114.00 | ............ | 65,834,785 | ............ | 510,349,516 | 3,090,722.24 | ............ | ............ |
| 39. Woodland Township | 3.647 | 61.95 | 260 | ............ | 14,597,191 | 38,363,906 | 232,335.38 | ............ | ............ |
| 40. Wrightstown Boro | 2.863 | 93.94 | ............ | ............ | 1,48[illegible],910 | 17,505,713 | 106,016.31 | ............ | ............ |
| Totals | ............ | ............ | $91,327 | $97,592,452 | $1,274,419,893 | $6,662,311,161 | $40,347,555.19 | ............ | ............ |

*ReValued District
†ReAssessed District

## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Bass River Township | $ 10,198.30 | ............... | $ 276,093.98 | $ 15,707.75 | ............... | $ 383,860.00 | PL 392,170.95 | ............... | ............... |
| 2. Beverly City | 574.56 | ............... | 215,213.21 | 11,828.69 | ............... | 535,211.50 | ............... | $ 29,047.00 | ............... |
| 3. Bordentown City | 565.04 | ............... | 393,796.40 | 21,653.27 | ............... | 309,267.50 | B 752,252.64 | ............... | ............... |
| 4. Bordentown Township | 9,922.50 | ............... | 931,318.53 | 51,740.32 | ............... | 702,630.00 | B 1,898,335.24 | 15,956.60 | ............... |
| 5. Burlington City | 15,912.10 | ............... | 1,073,039.94 | 59,866.77 | ............... | 592,766.00 | ............... | 94,464.00 | ............... |
| 6. Burlington Township | 11,671.40 | ............... | 1,509,180.80 | 83,628.14 | ............... | 3,523,599.84 | ............... | 78,091.50 | ............... |
| 7. Chesterfield Township | 297.57 | ............... | 335,748.12 | 18,444.98 | ............... | 428,488.50 | N 477,821.20 | ............... | ............... |
| 8. Cinnaminson Township* | 6,244.00 | ............... | 2,337,990.47 | 128,927.23 | ............... | 5,213,522.97 | ............... | ............... | ............... |
| 9. Delanco Township | 7,555.26 | ............... | 502,934.51 | 28,042.34 | ............... | 1,399,633.86 | ............... | ............... | ............... |
| 10. Delran Township | 61,877.73 | ............... | 1,657,497.44 | 97,881.86 | ............... | 4,442,776.00 | ............... | ............... | ............... |
| 11. Eastampton Township | 603.10 | ............... | 338,711.39 | 18,624.81 | ............... | 714,832.00 | RV 412,135.74 | ............... | ............... |
| 12. Edgewater Park Township | 1,588.65 | ............... | 781,871.72 | 43,059.88 | ............... | 1,894,499.51 | ............... | ............... | ............... |
| 13. Evesham Township | 19,520.17 | ............... | 3,126,902.98 | 173,060.34 | ............... | 4,661,706.50 | L 3,149,250.69 | ............... | ............... |
| 14. Fieldsboro Boro | 253.59 | ............... | 57,293.35 | 3,123.13 | ............... | 156,390.00 | ............... | ............... | ............... |
| 15. Florence Township | 394.65 | ............... | 1,070,271.19 | 58,860.74 | ............... | 2,433,257.50 | ............... | ............... | ............... |
| 16. Hainesport Township | 361.82 | ............... | 453,388.88 | 24,920.62 | ............... | 791,257.53 | RV 537,121.87 | ............... | ............... |
| 17. Lumberton Township | 1,584.40 | ............... | 641,981.35 | 35,363.45 | ............... | 893,670.00 | RV 772,685.36 | ............... | ............... |
| 18. Mansfield Township | 10,784.78 | ............... | 392,701.72 | 22,155.28 | ............... | 425,762.00 | N 555,981.64 | ............... | ............... |
| 19. Maple Shade Township | 13,820.18 | ............... | 1,729,297.46 | 95,856.25 | ............... | 3,901,138.25 | ............... | ............... | ............... |
| 20. Medford Township | 5,711.25 | ............... | 2,864,452.86 | 157,861.69 | ............... | 4,422,228.00 | L 2,607,909.73 | ............... | ............... |
| 21. Medford Lakes Boro* | 8.88 | ............... | 671,722.56 | 36,913.01 | ............... | 891,963.35 | L 787,786.63 | ............... | ............... |
| 22. Moorestown Township | 49,903.41 | ............... | 3,522,327.11 | ............... | ............... | 8,968,389.95 | ............... | ............... | ............... |
| 23. Mount Holly Township | 6,017.17 | ............... | 886,127.06 | 47,373.31 | ............... | 1,489,920.75 | RV 1,095,104.75 | ............... | ............... |
| 24. Mount Laurel Township | 31,296.04 | ............... | 3,135,740.01 | ............... | ............... | 5,143,513.00 | L 2,969,063.43 | ............... | ............... |
| 25. New Hanover Township† | ............... | $7.04 | 96,160.22 | 5,217.09 | ............... | ............... | NHW 255,756.93 | ............... | ............... |

## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 26. North Hanover Township† | 2,540.66 | ........ | 326,047.49 | 18,034.68 | ........ | 270,893.00 | N 265,643.50 | ........ | ........ |
| 27. Palmyra Boro | 95.40 | ........ | 720,771.12 | 39,616.22 | ........ | 1,698,743.00 | ........ | ........ | ........ |
| 28. Pemberton Boro | ........ | ........ | 100,138.23 | 5,466.31 | ........ | 242,559.00 | ........ | ........ | ........ |
| 29. Pemberton Township | 10,125.71 | ........ | 1,778,231.24 | 98,345.13 | ........ | 4,090,384.08 | ........ | ........ | ........ |
| 30. Riverside Township | 5,884.80 | ........ | 742,769.81 | 41,145.01 | ........ | 1,[illegible]51,505.00 | ........ | ........ | ........ |
| 31. Riverton Boro | 262.80 | ........ | 339,147.35 | 18,630.07 | ........ | 910,170.00 | ........ | ........ | ........ |
| 32. Shamong Township† | 3,314.75 | ........ | 569,408.97 | 31,466.01 | ........ | 1,368,610.09 | L 453,705.56 | ........ | ........ |
| 33. Southampton Township† | 3,619.97 | ........ | 1,218,452.36 | 67,190.49 | ........ | 1,468,326.50 | L 830,127.58 | ........ | ........ |
| 34. Springfield Township† | 249.98 | ........ | 398,915.42 | 21,917.44 | ........ | 403,314.07 | N 542,297.66 | ........ | ........ |
| 35. Tabernacle Township† | 2,829.33 | ........ | 792,449.55 | 43,710.08 | ........ | 1,595,584.00 | L 589,922.38 | ........ | ........ |
| 36. Washington Township† | 305.90 | ........ | 143,549.93 | 7,871.48 | ........ | 359,148.00 | ........ | ........ | ........ |
| 37. Westampton Township† | 665.90 | ........ | 490,281.12 | 26,966.95 | ........ | 916,245.00 | RV 660,706.66 | ........ | ........ |
| 38. Willingboro Township† | 1,146.39 | ........ | 3,089,575.85 | ........ | ........ | 10,483,556.00 | ........ | ........ | ........ |
| 39. Woodland Township | 30,193.40 | ........ | 202,141.98 | 12,739.25 | ........ | 569,610.00 | ........ | ........ | ........ |
| 40. Wrightstown Boro | 11,369.04 | ........ | 94,647.27 | 5,789.70 | ........ | ........ | NHW 307,351.07 | ........ | ........ |
| Totals | $339,273.28 | $7.04 | $40,006,288.95 | $1,679,000.00 | ........ | $81,448,954.25 | $20,313,131.21 | $217,559.10 | ........ |

*ReValued District
†ReAssessed District

### REGIONAL HIGH SCHOOLS

| | |
|---|---|
| B—Bordentown Regional High School | $ 2,650,587.88 |
| L—Lenape Regional High School | $11,387,766.00 |
| N—Northern Burlington County Regional High School | $ 1,841,744.00 |
| NHW—New Hanover-Wrightstown School District | $ 563,108.00 |
| PL—Pinelands Regional High School | $ 392,170.95 |
| RV—Rancocas Valley Regional High School | $ 3,477,754.38 |

## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes |  | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget |  |  |  | 15 Deductions Allowed (C. 73, L. 1976) |  |
|---|---|---|---|---|---|---|---|---|---|
|  | Section C | Section D |  |  |  |  |  |  |  |
|  | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Bass River Township | $ 19,500.00 | $ 1,087,332.68 | $ 7,632,700 | $ 113,000.00 | $ 167,000.00 | $ 140,000.00 | $ 420,000.00 | $ 17,550 | $ 5,700 |
| 2. Beverly City | 205,260.00 | 996,560.60 | 5,190,400 | 107,000.00 | 313,200.00 | 70,000.00 | 490,200.00 | 26,325 | 9,800 |
| 3. Bordentown City | 309,000.00 | 1,785,989.81 | 11,811,500 | 163,600.00 | 578,600.00 | 80,000.00 | 822,200.00 | 33,075 | 13,050 |
| 4. Bordentown Township | 721,643.40 | 4,321,624.09 | 25,088,580 | 277,000.00 | 1,011,000.00 | 107,500.00 | 1,395,500.00 | 34,875 | 34,850 |
| 5. Burlington City | ............... | 1,920,156.71 | 45,969,325 | 3,270,000.00 | 8,761,408.00 | 60,000.00 | 12,091,408.00 | 117,900 | 35,550 |
| 6. Burlington Township | 146,000.00 | 5,340,500.28 | 20,445,600 | 1,575,172.00 | 4,592,728.00 | 200,000.00 | 6,367,900.00 | 40,050 | 42,950 |
| 7. Chesterfield Township | 34,081.00 | 1,294,563.80 | 41,006,600 | 244,181.00 | 427,305.00 | 50,000.00 | 721,486.00 | 9,000 | 9,650 |
| 8. Cinnaminson Township* | 345,973.58 | 9,026,414.25 | 28,741,800 | 515,000.00 | 2,305,678.87 | 173,000.00 | 2,993,678.87 | 49,275 | 79,450 |
| 9. Delanco Township | 358,709.00 | 2,289,319.71 | 3,116,300 | 132,000.00 | 511,369.00 | 95,000.00 | 783,369.00 | 29,250 | 17,200 |
| 10. Delran Township | 840,382.00 | 7,038,537.30 | 11,606,800 | 400,000.00 | 1,158,618.00 | 80,000.00 | 1,638,618.00 | 52,650 | 53,950 |
| 11. Eastampton Township | 161,500.00 | 1,645,803.94 | 1,306,150 | 145,000.00 | 541,308.00 | 70,000.00 | 756,308.90 | 11,475 | 11,100 |
| 12. Edgewater Park Township | 579,840.00 | 3,299,271.11 | 6,197,200 | 340,000.00 | 653,797.00 | 107,000.00 | 1,100,797.00 | 20,250 | 30,700 |
| 13. Evesham Township | 1,041,652.00 | 12,152,574.51 | 43,326,050 | 1,178,200.00 | 2,559,600.00 | 300,000.00 | 4,037,800.00 | 46,575 | 66,200 |
| 14. Fieldsboro Boro | 5,100.00 | 221,906.48 | 359,650 | 36,944.00 | 109,605.00 | 18,000.00 | 164,549.00 | 4,725 | 1,900 |
| 15. Florence Township | 660,448.49 | 4,222,837.92 | 15,598,840 | 437,600.00 | 1,249,778.94 | 170,000.00 | 1,857,378.94 | 104,625 | 39,700 |
| 16. Hainesport Township | 107,950.00 | 1,914,638.90 | 4,676,400 | 225,000.00 | 378,193.00 | 240,000.00 | 843,193.00 | 28,575 | 14,050 |
| 17. Lumberton Township | 76,000.00 | 2,419,700.16 | 5,793,800 | 835,000.00 | 820,000.00 | 85,000.00 | 1,740,000.00 | 16,875 | 16,950 |
| 18. Mansfield Township | ............... | 1,396,600.64 | 9,225,700 | 315,472.00 | 567,615.00 | 75,000.00 | 958,087.00 | 15,075 | 8,600 |
| 19. Maple Shade Township | 715,942.00 | 6,442,233.96 | 8,665,850 | 820,000.00 | 1,657,500.00 | 157,000.00 | 2,634,500.00 | 165,150 | 67,700 |
| 20. Medford Township | 1,300,851.90 | 11,353,304.18 | 45,295,500 | 800,000.00 | 1,905,412.45 | 300,000.00 | 3,005,412.45 | 29,700 | 52,050 |
| 21. Medford Lakes Boro* | 468,008.21 | 2,856,393.76 | 5,173,500 | 220,000.00 | 419,299.90 | 71,000.00 | 710,299.90 | 10,575 | 19,800 |
| 22. Moorestown Township | 1,862,282.20 | 14,352,999.06 | 32,863,540 | 600,000.00 | 2,899,522.90 | 287,978.00 | 3,787,500.90 | 69,525 | 60,850 |
| 23. Mount Holly Township | [illegible]62,500.00 | 4,381,025.87 | 32,309,500 | 230,000.00 | 1,255,162.00 | 185,894.00 | 1,671,056.00 | 59,850 | 41,450 |
| 24. Mount Laurel Township | 1,224,600.00 | 12,472,[illegible]18.44 | 19,9[illegible] | 1,304,025.41 | 2,331,289.57 | 280,000.00 | 3,895,314.98 | 38,700 | 64,600 |
| 25. New Hanover Township† | 14,801.2[illegible] | [illegible]935[illegible] | 613,188,500 | 45[illegible],000.00 | 488,469.42 | 12,000.00 | 950,469.42 | 2,250 | 2,750 |

## Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 26. North Hanover Township† .... | .............. | 880,618.67 | 33,680,540 | 240,049.65 | 839,188.59 | 29,000.00 | 1,108,238.24 | 6,975 | 8,900 |
| 27. Palmyra Boro .......................... | 596,023.43 | 3,055,153.77 | 14,741,950 | 200,000.00 | 599,427.44 | 72,000.00 | 871,427.44 | 54,900 | 32,000 |
| 28. Pemberton Boro .................... | 99,000.00 | 447,163.54 | 2,642,950 | 40,000.00 | 96,000.00 | 45,000.00 | 181,000.00 | 5,625 | 3,150 |
| 29. Pemberton Township ........... | 1,991,945.32 | 7,958,905.77 | 89,007,846 | 475,690.00 | 2,426,850.66 | 650,000.00 | 3,552,540.66 | 76,050 | 118,550 |
| 30. Riverside Township .............. | 261,000.00 | 2,696,419.82 | 14,004,900 | 632,600.00 | 706,000.00 | 90,000.00 | 1,428,600.00 | 104,175 | 30,600 |
| 31. Riverton Boro ........................ | 256,678.69 | 1,524,626.11 | 8,589,750 | 60,000.00 | 374,543.76 | 18,000.00 | 452,543.76 | 16,200 | 12,700 |
| 32. Shamong Township† ............ | .............. | 2,423,190.63 | 21,778,650 | 311,968.50 | 354,595.58 | 135,000.00 | 801,564.08 | 7,425 | 9,950 |
| 33. Southampton Township† ...... | .............. | 3,584,096.93 | 4,477,627 | 1,000,000.00 | 948,547.19 | 140,244.00 | 2,088,771.19 | 111,600 | 43,250 |
| 34. Springfield Township† .......... | 48,386.79 | 1,414,829.38 | 3,858,700 | 229,000.00 | 394,463.87 | 105,000.00 | 728,463.87 | 15,075 | 9,400 |
| 35. Tabernacle Township† .......... | 174,398.82 | 3,196,064.83 | 16,629,100 | 387,326.00 | 509,221.73 | 160,000.00 | 1,056,547.73 | 15,075 | 15,450 |
| 36. Washington Township† ......... | .............. | 510,569.41 | 15,495,750 | 111,000.00 | 75,000.00 | 22,425.00 | 208,425.00 | 9,225 | 3,000 |
| 37. Westampton Township† ........ | 132,961.10 | 2,227,160.86 | 15,522,700 | 268,000.00 | 694,305.08 | 50,000.00 | 1,012,305.08 | 6,975 | 18,700 |
| 38. Willingboro Township† ......... | 169,104.00 | 16,742,235.85 | 46,135,050 | 995,841.00 | 3,987,555.00 | 300,000.00 | 5,283,396.00 | 42,975 | 158,250 |
| 39. Woodland Township .............. | 81,842.38 | 866,333.61 | 19,364,000 | 50,000.00 | 256,148.53 | 65,000.00 | 471,148.53 | 5,625 | 4,450 |
| 40. Wrightstown Boro .................. | 50,790.97 | 458,579.01 | 4,522,045 | 55,000.00 | 187,631.66 | 23,000.00 | 265,631.66 | 1,125 | 1,800 |
| Totals | $18,928,156.37 | $162,595,089.88 | $1,361,026,843 | $19,890,669.56 | $50,112,940.04 | $5,299,021.00 | $75,302,630.60 | $1,512,900 | $1,270,700 |

*Revalued District
†Reassessed District

| | |
|---|---|
| Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget ...... | $19,573,808.28 |
| Rate per $100 to be applied to Col. 11 for apportionment of County Taxes ........................................ | .6056089 |
| Rate per $100 to be applied to Col. 11 (less Moorestown, Mt. Laurel and Willingboro) for apportionment of county library taxes ...................... | .0333865 |

(County Percentage Level of Taxable Value of Real Property in Effect—100%).

## Abstract of Ratables and Exemptions in the County of Camden, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value | | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|---|---|
| | (a) Land | (b) Improvements Thereon | Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | Total Partial Exemptions | Net Total Taxable Value of Land and Improvements (Col. 2—3) | Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | Net Valuation Taxable (Cols. 4+5) |
| 1. Audubon Boro | $ 24,449,550 | $ 71,107,500 | $ 95,557,050 | ........ | $ 95,557,050 | $ 641,993 | $ 96,199,043 |
| 2. Audubon Park | 449,000 | 3,299,600 | 3,798,600 | ........ | 3,798,600 | 78,052 | 3,876,652 |
| 3. Barrington Boro | 13,781,951 | 57,750,410 | 71,532,361 | $2,013,126 | 69,519,235 | 545,726 | 70,064,961 |
| 4. Bellmawr Boro | 42,003,600 | 124,5789,450 | 166,582,050 | ........ | 166,582,050 | 1,650,514 | 168,232,564 |
| 5. Berlin Boro | 23,346,611 | 67,427,864 | 90,774,475 | 63,810 | 90,710,665 | 3,746,344 | 94,457,009 |
| 6. Berlin Twp. | 17,437,950 | 42,661,500 | 60,099,450 | 334,600 | 59,764,850 | 559,543 | 60,324,393 |
| 7. Brooklawn Boro | 6,354,440 | 20,535,800 | 26,890,240 | 44,800 | 26,845,440 | 425,688 | 27,271,128 |
| 8. Camden City | 36,267,302 | 197,115,978 | 233,383,280 | ........ | 233,383,280 | 29,882,115 | 263,265,395 |
| 9. Cherry Hill Twp. | 326,313,645 | 859,810,375 | 1,186,124,020 | ........ | 1,186,124,020 | 12,546,567 | 1,198,670,587 |
| 10. Chesilhurst Boro | 4,658,850 | 10,596,300 | 15,255,150 | 19,350 | 15,235,800 | 203,574 | |
| 11. Clementon Boro | 14,434,190 | 43,616,000 | 58,050,190 | 448,120 | 57,602,070 | 891,939 | 58,494,009 |
| 12. Collingswood Boro | 19,162,750 | 83,494,000 | 102,656,750 | ........ | 102,656,750 | 3,082,659 | 105,739,409 |
| 13. Gibbsboro | 9,443,600 | 20,789,400 | 30,233,000 | ........ | 30,233,000 | 724,635 | 30,957,635 |
| 14. Gloucester City | 32,294,800 | 92,857,700 | 125,152,500 | 273,200 | 124,879,300 | 4,348,655 | 129,227,955 |
| 15. Gloucester Twp. | 125,181,968 | 374,667,425 | 499,849,393 | ........ | 499,849,393 | 6,337,081 | 506,186,474 |
| 16. Haddon Twp. | 52,932,500 | 174,169,700 | 227,102,200 | 1,799,400 | 225,302,400 | 1,548,773 | 226,851,573 |
| 17. Haddonfield Boro | 49,305,000 | 106,197,800 | 155,502,800 | ........ | 155,502,800 | 4,539,553 | 160,042,353 |
| 18. Haddon Heights Boro | 22,446,600 | 78,194,700 | 100,641,300 | 469,300 | 100,172,000 | 867,369 | 101,039,369 |
| 19. Hi-Nella Boro | 829,232 | 3,805,100 | 4,634,332 | 22,600 | 4,611,732 | 53,496 | 4,665,228 |
| 20. Laurel Springs Boro | 3,915,850 | 13,404,790 | 17,320,640 | 240,800 | 17,079,840 | 3,925,516 | 21,005,356 |
| 21. Lawnside Boro | 7,259,750 | 32,186,033 | 39,445,783 | 85,700 | 39,360,083 | 282,380 | 39,642,463 |
| 22. Lindenwold Boro | 40,678,250 | 130,002,350 | 170,680,600 | 41,500 | 170,639,100 | 1,985,515 | 172,624,615 |
| 23. Magnolia Boro | 14,243,580 | 39,818,750 | 54,062,330 | ........ | 54,062,330 | 388,904 | 54,451,234 |
| 24. Merchantville Boro | 9,014,650 | 22,171,000 | 31,185,650 | 96,500 | 31,089,150 | 3,610,338 | 34,699,488 |
| 25. Mt. Ephraim Boro | 9,481,115 | 31,946,530 | 41,427,645 | 141,950 | 41,285,695 | 439,710 | 41,725,405 |
| 26. Oaklyn Boro | 9,994,100 | 37,002,500 | 46,996,600 | ........ | 46,996,600 | 247,367 | 47,243,967 |
| 27. Pennsauken | 128,767,200 | 400,989,000 | 529,756,200 | ........ | 529,756,200 | 5,326,847 | 535,083,047 |
| 28. Pine Hill Boro | 24,640,400 | 61,432,900 | 86,073,300 | ........ | 86,073,300 | 985,006 | 87,058,306 |
| 29. Pine Valley | 658,000 | 1,194,200 | 1,852,200 | ........ | 1,852,200 | 67,045 | 1,919,245 |
| 30. Runnemede Boro | 22,380,200 | 71,986,000 | 94,366,200 | ........ | 94,366,200 | 1,583,075 | 95,949,275 |
| 31. Somerdale Boro | 6,673,430 | 32,371,860 | 39,045,290 | 305,100 | 38,740,190 | 310,190 | 39,050,380 |
| 32. Stratford Boro | 28,504,700 | 70,805,900 | 99,310,600 | ........ | 99,310,600 | 1,231,262 | 100,541,862 |
| 33. Tavistock Boro | 357,000 | 545,100 | 902,100 | ........ | 902,100 | 5,380 | 907,480 |
| 34. Voorhees Twp. | 77,065,122 | 222,627,525 | 299,692,647 | 44,500 | 299,648,147 | 2,996,850 | 302,644,997 |
| 35. Waterford Twp. | 41,010,110 | 87,867,600 | 128,877,710 | 487,550 | 128,390,160 | 1,914,444 | 130,304,604 |
| 36. Winslow Twp. | 80,817,100 | 179,512,400 | 260,329,500 | 406,100 | 259,923,400 | 13,363,008 | 273,286,408 |
| 37. Woodlynne Boro | 3,839,650 | 11,871,450 | 15,711,100 | ........ | 15,711,100 | 98,887 | 15,809,987 |
| Totals | $1,330,443,746 | $3,880,411,490 | $5,210,855,236 | $7,338,086 | $5,203,517,230 | $111,436,000 | $5,314,953,230 |

## Abstract of Ratables and Exemptions in the County of Camden, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 Equalization | | 11 | 12 Apportionment of Taxes Section A County Taxes | | |
|---|---|---|---|---|---|---|---|---|---|
| | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment | Add Underpayment |
| 1. Audubon Boro | $5.308 | 63.58 | .............. | .............. | $ 58,944,269 | $ 155,143,312 | $ 1,772,078.67 | .............. | .............. |
| 2. Audubon Park | 5.322 | 100.00 | .............. | .............. | 193,297 | 4,069,949 | 46,487.79 | .............. | .............. |
| 3. Barrington Boro | 6.041 | 60.25 | $ 4,115 | .............. | 52,486,500 | 122,555,576 | 1,399,854.87 | .............. | .............. |
| 4. Bellmawr Boro | 4.103 | 81.77 | 29,882 | .............. | 40,137,836 | 208,400,282 | 2,380,390.68 | .............. | .............. |
| 5. Berlin Boro | 3.833 | 77.94 | 5,479 | .............. | 27,726,531 | 122,169,019 | 1,395,667.98 | .............. | .............. |
| 6. Berlin Twp. | 4.40 | 70.81 | .............. | .............. | 25,067,406 | 85,391,799 | 975,362.61 | .............. | .............. |
| 7. Brooklawn Boro | 3.494 | 84.47 | .............. | .............. | 5,861,370 | 33,132,498 | 378,446.17 | .............. | .............. |
| 8. Camden City | 12.404 | 51.27 | 2,465,244 | .............. | 266,522,154 | 532,252,793 | 6,079,500.36 | .............. | .............. |
| 9. Cherry Hill Twp. | 4.94 | 68.41 | .............. | .............. | 583,562,202 | 1,782,252,789 | 20,357,256.19 | .............. | .............. |
| 10. Chesilhurst Boro | 3.916 | 85.52 | .............. | .............. | 2,748,044 | 18,187,418 | 207,704.41 | .............. | .............. |
| 11. Clementon Boro | 4.43 | 82.04 | .............. | .............. | 13,615,081 | 72,109,090 | 823,644.78 | .............. | .............. |
| 12. Collingswood Boro | 6.526 | 49.52 | .............. | .............. | 108,173,510 | 213,912,919 | 2,443,357.15 | .............. | .............. |
| 13. Gibbsboro | 4.241 | 75.50 | .............. | .............. | 11,624,712 | 42,582,347 | 486,384.29 | .............. | .............. |
| 14. Gloucester City | 3.772 | 85.54 | 12,826 | .............. | 33,202,288 | 162,443,069 | 1,855,457.90 | .............. | .............. |
| 15. Gloucester Twp. | 4.469 | 69.84 | .............. | .............. | 220,720,306 | 726,906,780 | 8,302,878.03 | .............. | .............. |
| 16. Haddon Twp. | 3.964 | 80.86 | 1,270 | .............. | 56,852,812 | 283,705,656 | 3,240,544.06 | .............. | .............. |
| 17. Haddonfield Boro | 7.093 | 43.33 | .............. | .............. | 206,686,283 | 366,728,636 | 4,188,849.55 | .............. | .............. |
| 18. Haddon Heights Boro | 4.879 | 66.27 | 6,580 | .............. | 52,386,839 | 153,432,788 | 1,752,540.72 | .............. | .............. |
| 19. Hi-Nella Boro | 8.808 | 49.15 | .............. | .............. | 4,874,125 | 9,539,353 | 108,960.44 | .............. | .............. |
| 20. Laurel Springs Boro | 5.918 | 51.42 | .............. | .............. | 16,464,366 | 37,469,642 | 427,985.92 | .............. | .............. |
| 21. Lawnside Boro | 4.609 | 73.54 | .............. | .............. | 15,406,506 | 55,050,969 | 628,803.43 | .............. | .............. |
| 22. Lindenwold Boro | 3.823 | 85.96 | 32 | .............. | 28,650,152 | 201,274,799 | 2,299,001.96 | .............. | .............. |
| 23. Magnolia Boro | 4.143 | 82.76 | .............. | .............. | 12,270,886 | 66,722,120 | 762,113.71 | .............. | .............. |
| 24. Merchantville Boro | 6.892 | 51.07 | 2,113 | .............. | 30,628,426 | 65,330,027 | 746,212.94 | .............. | .............. |
| 25. Mt. Ephraim Boro | 5.268 | 58.41 | 36 | .............. | 30,428,850 | 72,154,291 | 824,161.09 | .............. | .............. |
| 26. Oaklyn Boro | 4.441 | 73.47 | 6,214 | .............. | 17,752,381 | 65,002,562 | 742,472.57 | .............. | .............. |
| 27. Pennsauken | 4.167 | 78.10 | 130,321 | .............. | 182,829,251 | 718,042,615 | 8,201,629.78 | .............. | .............. |
| 28. Pine Hill Boro | 3.705 | 89.46 | .............. | .............. | 10,434,501 | 97,492,807 | 1,113,582.80 | .............. | .............. |
| 29. Pine Valley | 3.681 | 122.11 | .............. | $313,668 | .............. | 1,605,577 | 18,339.23 | .............. | .............. |
| 30. Runnemede Boro | 4.152 | 79.59 | .............. | .............. | 26,378,530 | 122,327,806 | 1,397,253.23 | .............. | .............. |
| 31. Somerdale Boro | 7.103 | 49.04 | .............. | .............. | 41,372,557 | 80,422,937 | 918,607.25 | .............. | .............. |
| 32. Stratford Boro | 3.796 | 79.38 | .............. | .............. | 27,797,941 | 128,339,803 | 1,465,923.50 | .............. | .............. |
| 33. Tavistock Boro | 1.954 | 102.06 | .............. | .............. | 97,062 | 1,004,542 | 11,474.08 | .............. | .............. |
| 34. Voorhees Twp. | 3.655 | 76.40 | .............. | .............. | 96,000,239 | 400,645,236 | 4,576,251.90 | .............. | .............. |
| 35. Waterford Twp. | 3,457 | 88.29 | 360 | .............. | 17,984,810 | 148,289,774 | 1,693,796.15 | .............. | .............. |
| 36. Winslow Twp. | 3.158 | 86.72 | 6,469 | .............. | 46,742,477 | 320,035,354 | 3,655,509.33 | .............. | .............. |
| 37. Woodlynne Boro | 7.141 | 63.38 | .............. | .............. | 9,286,777 | 25,096,764 | 286,660.38 | | |
| Totals | .............. | .............. | $2,670,941 | $313,668 | $2,383,933,197 | $7,701,243,700 | $87,965,181.90 | .............. | .............. |

## Abstract of Ratables and Exemptions in the County of Camden, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | III | (a) | (b) | I District School Purposes | | | |
| | Deduct Overpayment | Add Underpayment | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| 1. Audubon Boro | $ 27,741.56 | .............. | $ 1,744,337.11 | .............. | $ 50,992.00 | $ 2,749,089.25 | .............. | .............. | .............. |
| 2. Audubon Park | .............. | .............. | 46,487.79 | $ 1,101.00 | 1,337.00 | 76,661.00 | .............. | .............. | .............. |
| 3. Barrington Boro | 30,037.49 | .............. | 1,369,767.38 | 33,150.00 | 40,281.00 | 1,875,824.00 | .............. | .............. | .............. |
| 4. Bellmawr Boro | 31,678.60 | .............. | 2,348,712.06 | 56,370.00 | 68,496.00 | 2,171,486.50 | B$ 1,181,832.98 | | |
| 5. Berlin Boro | 7,654.12 | .............. | 1,388,013.86 | 33,050.00 | 40,160.00 | 1,146,657.21 | L 674,639.97 | .............. | .............. |
| 6. Berlin Twp. | 1,499.74 | .............. | 973,862.87 | 23,097.00 | 28,066.00 | 731,930.00 | L 619,315.75 | .............. | .............. |
| 7. Brooklawn Boro | 468.20 | .............. | 377,977.97 | 8,982.00 | 10,889.00 | 426,917.00 | .............. | .............. | .............. |
| 8. Camden City | 169,103,93 | .............. | 5,910,396.43 | .............. | 174,939.00 | 10,117,448.25 | .............. | .............. | .............. |
| 9. Cherry Hill Twp. | 252,060.29 | .............. | 20,105,195.90 | .............. | 585,786.00 | 33,229,698.00 | .............. | .............. | .............. |
| 10. Chesilhurst Boro | 1,010.60 | .............. | 206,729.81 | 4,920.00 | 5,977.00 | 183,870.20 | L 152,861.25 | .............. | .............. |
| 11. Clementon Boro | 3,282.85 | .............. | 820,361.93 | 19,505.00 | 23,700.00 | 702,276.00 | L 542,272.87 | .............. | .............. |
| 12. Collingswood Boro | 1,445.91 | .............. | 2,441,911.24 | .............. | 70,380.00 | 3,129,964.75 | .............. | .............. | .............. |
| 13. Gibbsboro | 19,240.69 | .............. | 467,143.60 | 11,518.00 | 13,996.00 | 409,106.00 | L 235,306.63 | .............. | .............. |
| 14. Gloucester City | 30,752.00 | .............. | 1,824,705.90 | .............. | 53,391.00 | 2,319,150.00 | .............. | .............. | .............. |
| 15. Gloucester Twp. | 86,784.02 | .............. | 8,216,094.01 | 196,618.00 | 238,917.00 | 7,304,287.96 | B 3,284,575.01 | .............. | .............. |
| 16. Haddon Twp. | 1,343.11 | .............. | 3,239,200.95 | 76,738.00 | 93,247.00 | 4,478,387.00 | .............. | .............. | .............. |
| 17. Haddonfield Boro | 1,681.38 | .............. | 4,187,168.17 | .............. | 120,535.00 | 5,868,965.00 | .............. | .............. | .............. |
| 18. Haddon Heights Boro | 1,650.18 | .............. | 1.750,890.54 | .............. | 50,429.00 | 2,286,391.50 | .............. | .............. | .............. |
| 19. Hi-Nella Boro | 163.00 | .............. | 108,797.44 | 2,580.00 | 3,135.00 | 224,433.55 | .............. | .............. | .............. |
| 20. Laurel Springs Boro | 484.06 | .............. | 427,501.86 | 10,135.00 | 12,315.00 | 551,096.00 | .............. | .............. | .............. |
| 21. Lawnside Boro | 3.16 | .............. | 628,800.27 | 14,890.00 | 18,094.00 | 949,584.48 | .............. | .............. | .............. |
| 22. Lindenwold Boro | 11,948.49 | .............. | 2,287,053.47 | 54,442.00 | 66,154.00 | 1,265,565.00 | L 1,509,045.49 | | |
| 23. Magnolia Boro | 914.21 | .............. | 761,199.50 | 18,047.00 | 21,930.00 | 650,175.00 | S 388,919.75 | .............. | .............. |
| 24. Merchantville Boro | 414.22 | .............. | 745,798.72 | 17,670.00 | 21,472.00 | 1,108,968.00 | .............. | .............. | .............. |
| 25. Mt. Ephraim Boro | 2,964.07 | .............. | 821.197.02 | 19,517.00 | 23,715.00 | 912,639.50 | .............. | .............. | .............. |
| 26. Oaklyn Boro | 1,646.38 | .............. | 740.826.19 | 17,582.00 | 21,384.00 | 945,638.00 | .............. | .............. | .............. |
| 27. Pennsauken | 21,609.92 | .............. | 8,180,019.86 | .............. | 236,004.00 | 11,107,596.50 | .............. | .............. | .............. |
| 28. Pine Hill Boro | 6,216.33 | .............. | 1,107,366.27 | 26,370.00 | 32,043.00 | 824,757.50 | L 712,400.71 | .............. | .............. |
| 29. Pine Valley | .............. | .............. | 18,339.23 | 435.00 | 527.00 | .............. | .............. | .............. | .............. |
| 30. Runnemede Boro | 13,792.34 | .............. | 1,383,460.89 | .............. | 40,206.00 | 1,325,471.93 | B 743,071.03 | .............. | .............. |
| 31. Somerdale Boro | 2,245.32 | .............. | 916,361.93 | 21,754.00 | 26,433.00 | 787,529.00 | S 540,517.68 | .............. | .............. |
| 32. Stratford Boro | 18.65 | .............. | 1,465,904.85 | .............. | 42,182.00 | 1,207,331.13 | S 799,066.57 | .............. | .............. |
| 33. Tavistock Boro | .............. | .............. | 11,474,08 | 271.00 | 330.00 | .............. | .............. | .............. | .............. |
| 34. Voorhees Twp. | 16,875.44 | .............. | 4,559,376.46 | 108,307.00 | 131,700.00 | 3,503,917.00 | L 2,099,100.24 | .............. | .............. |
| 35. Waterford Twp. | 8,672.10 | .............. | 1,665,124.05 | .............. | 48,739.00 | 1,345,305.45 | L 1,057,541.90 | .............. | .............. |
| 36. Winslow Twp. | 9,943.65 | .............. | 3,646,565.68 | 86,566.00 | 105,188.00 | 2,589,415.00 | L 2,199,377.43 | .............. | .............. |
| 37. Woodlynne Boro | 7.24 | .............. | 286,653.14 | 6,788.00 | 8,246.00 | 482,124.25 | .............. | .............. | .............. |
| Totals | $765,403.45 | .............. | $87,199,778.45 | $870,446.00 | $2,531,224.00 | $108,989,655.91 | $16,739,785.26 | .............. | .............. |

## Abstract of Ratables and Exemptions in the County of Camden, for the Year 1981 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Audubon Boro | $ 559,878.43 | $ 5,104,296.79 | $ 13,407,900 | $ 664,000.00 | $ 972,503.07 | $ 94,000.00 | $ 1,730,503.07 | $ 114,975.00 | $ 43,300.00 |
| 2. Audubon Park | 80,624.00 | 206,210.79 | 993,700 | 36,665.96 | 58,925.04 | .......... | 95,591.00 | .......... | .......... |
| 3. Barrington Boro | 912,000.00 | 4,231,022.38 | 22,477,200 | 100,000.00 | 750,000.00 | 60,000.00 | 910,000.00 | 56,475.00 | 35,000.00 |
| 4. Bellmawr Boro | 1,071,000.00 | 6,897,897.56 | 22,287,600 | 495,000.00 | 1,184,200.00 | 200,000.00 | 1,879,200.00 | 96,300.00 | 58,750.00 |
| 5. Berlin Boro | 335,574.00 | 3,618,095.04 | 17,610,670 | 216,000.00 | 679,094.48 | 130,000.00 | 1,025,094.48 | 35,100.00 | 22,000.00 |
| 6. Berlin Twp. | 276,200.00 | 2,652,471.62 | 6,181,950 | 175,000.00 | 823,852.00 | 220,000.00 | 1,218,852.00 | 42,525.00 | 17,250.00 |
| 7. Brooklawn Boro | 127,400.00 | 952,145.97 | 6,054,800 | 100,000.00 | 301,000.00 | 20,000.00 | 421,000.00 | 30,150.00 | 9,600.00 |
| 8. Camden City | 16,446,164.4[illegible] | 32,648,948.14 | 161,376,492 | .......... | 22,194,500.54 | 2,165,706.00 | 24,360,206.54 | 812,250.00 | 112,000.00 |
| 9. Cherry Hill Twp. | 5,273,600.00 | 59,194,279.90 | 301,185,398 | 1,841,353.00 | 8 289,600.00 | 1,500,000.00 | 11,630,953.00 | 206,550.00 | 267,250.00 |
| 10. Chesilhurst Boro | 50,000.00 | 604,358.26 | 2,497,500 | 39,000.00 | 176,353.62 | 100,000.00 | 315,353.62 | 10,350.00 | 3,150.00 |
| 11. Clementon Boro | 481,000.00 | 2,589,115.80 | 7,467,535 | 150,000.00 | 367,000.00 | 150,000.00 | 667,000.00 | 43,650.00 | 16,700.00 |
| 12. Collingswood Boro | 1,255,800.00 | 6,897,983.99 | 16,435,450 | 81,800.00 | 1,196,900.90 | 301,000.00 | 1,579,700.00 | 126,675.00 | 49,700.00 |
| 13. Gibbsboro | 174,800.00 | 1,311,869.23 | 2,036,600 | 153,000.00 | 234,300.00 | 30,000.00 | 407,300.00 | 14,175.00 | 12,250.00 |
| 14. Gloucester City | 673,310.46 | 4,870,557.36 | 19,294,100 | 400,000.00 | 2,274,490.85 | 558,000.00 | 3,232,490.85 | 175,725.00 | 42,800.00 |
| 15. Gloucester Twp. | 3,363,719.40 | 22,604,211.38 | 109,256,125 | 190,000.00 | 4,384,160.84 | 1,400.00.00 | 5,974,160.84 | 193,500.00 | 141,900.00 |
| 16. Haddon Twp. | 1,100,000.00 | 8,987,572.95 | 29,315,350 | 370,000.00 | 1,120,000.00 | 175,000.00 | 1,665,000.00 | 156,600.00 | 70,000.00 |
| 17. Haddonfield Boro | 1,171,500.00 | 11,348,158,17 | 58,084,700 | 770,000.00 | 1,162,500.00 | 200,000.00 | 2,132,500.00 | 65,025.00 | 52,350.00 |
| 18. Haddon Heights Boro | 841,000.00 | 4,928,711.04 | 21,877,330 | 105,000.00 | 870,000.00 | 45,000.00 | 1,020,000.00 | 74,475.00 | 39,950.00 |
| 19. Hi-Nella Boro | 71,844.00 | 410,789.99 | 3,234,350 | 26,000.00 | 144,156.00 | 8,000.00 | 178,156.00 | 3,150.00 | 2,900.00 |
| 20. Laurel Springs Boro | 241,515.00 | 1,242,562.86 | 2,396,900 | 20,000.00 | 239,785.00 | 15,000.00 | 274,785.00 | 17,550.00 | 9,400.00 |
| 21. Lawnside Boro | 214,533.00 | 1,825,901.75 | 3,732,600 | 270,000.00 | 394,308.00 | 100,000.00 | 764,308.00 | 24,525.00 | 8,400.00 |
| 22. Lindenwold Boro | 1,411,470.59 | 6,593,730.55 | 20,749,450 | 331,000.00 | 1,342,529.41 | 175,000.00 | 1,848,529.41 | 67,500.00 | 40,500.00 |
| 23. Magnolia Boro | 413,800.00 | 2,254,071.25 | 7,013.834 | 170,000.00 | 411,000.00 | 55,000.00 | 636,000.00 | 38,925.00 | 20,000.00 |
| 24. Merchantville Boro | 496,970.00 | 2,390,878.72 | 6,088,100 | 147,900.00 | 656,923.00 | 35,000.00 | 839,823.00 | 26,325.00 | 12,900.00 |
| 25. Mt. Ephraim Boro | 420,000.00 | 2,197,068.52 | 3,209,000 | 227,000.00 | 427,800.00 | 30,000.00 | 684,800.00 | 85,050.00 | 24,700.00 |
| 26. Oaklyn Boro | 371,200.00 | 2,096,610.19 | 4,838,500 | 130,000.00 | 377,600.00 | 45,000.00 | 552,600.00 | 61,425.00 | 18,150.00 |
| 27. Pennsauken | 2,764,600.00 | 22,288,219.36 | 57,903,000 | 930,000.00 | 8,091,400.00 | 858,000.00 | 9,879,400.00 | 351,225.00 | 148,050.00 |
| 28. Pine Hill Boro | 520,041.50 | 3,222,978.98 | 23,421,100 | 340,000.00 | 784,000.00 | 140,000.00 | 1,264,000.00 | 49,725.00 | 22,950.00 |
| 29. Pine Valley | 51,308.00 | 70,609.23 | .......... | 3,000.00 | 3,700.00 | .......... | 6,700.00 | .......... | .......... |
| 30. Runnemede Boro | 489,375.00 | 3,981,584.85 | 14,125,100 | 250,000.00 | 780,625.00 | 100,000.00 | 1,130,625.00 | 94,725.00 | 44,400.00 |
| 31. Somerdale Boro | 480,000.00 | 2,772,595.61 | 5,381,059 | 100,000.00 | 536,000.00 | 75,000.00 | 711,000.00 | 39,600.00 | 25,550.00 |
| 32. Stratford Boro | 299,853.00 | 3,814,277.55 | 20,160,500 | 115,000.00 | 638,318.00 | 77,000.00 | 830,318.00 | 36,000.00 | 40,450.00 |
| 33. Tavistock Boro | 5,636.00 | 17,711.08 | 312,500 | 2,242.46 | 3,181.54 | .......... | 5,424.00 | .......... | .......... |
| 34. Voorhees Twp. | 650,785.00 | 11,053,248.70 | 38,847,600 | 980,000.00 | 1,569,500.00 | 350,000.00 | 2,879,500.00 | 27,900.00 | 34,250.00 |
| 35. Waterford Twp. | 364,800.00 | 4,501,510.40 | 22,650,670 | 355,000.00 | 1,042,200.00 | 200,000.00 | 1,597,200.00 | 55,800.00 | 28,600.00 |
| 36. Winslow Twp. | .......... | 8,626,122.11 | 90,768,650 | 1,681,000.00 | 3,955,000.00 | 632,000.00 | 6,268,000,00 | 128,475.00 | 54,200.00 |
| 37. Woodlynne Boro | 344,800.00 | 1,128,613.39 | 1,688,200 | 102,000.00 | 167,000.00 | 25,000.00 | 294,000.00 | 42,075.00 | 9,500.00 |
| Totals | $43,806,101.84 | $260,136,991.46 | $1,144,361,513 | $12,036,961.42 | $68,604,406.39 | $10,268,706.00 | $90,910,073.81 | $3,404,475.00 | $1,538,850.00 |

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ........ $39,162,611.46

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes ........ 1.14222047

County Library Rate ........ .027048635

County Health Service Rate ........ .032867731

Net County Taxes Apportioned (12 A III) ........ 87,199,778.45

‡Adjustments (Net Total 12 A IIb) ± ........ 765,403.45

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) ........ 87,965,181.90

## Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value (a) Land | 1 Taxable Value (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 1. Avalon Boro | $ 131,730,200 | $ 144,418,850 | $ 276,149,050 | ............... | $ 276,149,050 | $ 1,676,291 | $ 277,825,341 |
| 2. Cape May City | 41,466,600 | 73,775,900 | 115,242,500 | ............... | 115,242,500 | 990,116 | 116,232,616 |
| 3. Cape May Point Boro | 10,554,800 | 9,797,650 | 20,352,450 | ............... | 20,352,450 | 37,568 | 20,390,018 |
| 4. Dennis Township | 20,704,785 | 30,824,680 | 51,529,465 | $1,000 | 51,528,465 | 780,745 | 52,309,210 |
| 5. Lower Township | 91,026,550 | 195,100,300 | 286,126,850 | ............... | 286,126,850 | 4,691,780 | 290,818,630 |
| 6. Middle Township | 66,276,150 | 136,342,850 | 202,619,000 | ............... | 202,619,000 | 4,460,614 | 207,079,614 |
| 7. North Wildwood City | 64,846,740 | 117,524,350 | 182,371,090 | ............... | 182,371,090 | 648,074 | 183,019,164 |
| 8. Ocean City | 315,497,841 | 391,845,394 | 707,343,235 | ............... | 707,343,235 | 3,725,161 | 711,068,396 |
| 9. Sea Isle City | 95,389,400 | 129,352,550 | 224,741,950 | ............... | 224,741,950 | 959,739 | 225,701,689 |
| 10. Stone Harbor Boro (R) | 296,228,100 | 130,934,600 | 427,162,700 | ............... | 427,162,700 | 611,570 | 427,774,270 |
| 11. Upper Township | 52,845,300 | 99,014,780 | 151,860,080 | ............... | 151,860,080 | 2,017,750 | 153,877,830 |
| 12. West Cape May Boro | 5,305,590 | 8,678,780 | 13,984,370 | ............... | 13,984,370 | 164,325 | 14,148,695 |
| 13. West Wildwood Boro (R) | 8,509,650 | 17,633,500 | 26,143,150 | ............... | 26,143,150 | 96,817 | 26,239,967 |
| 14. Wildwood City (R) | 183,907,400 | 216,952,500 | 400,859,900 | ............... | 400,859,900 | 6,761,718 | 407,621,618 |
| 15. Wildwood Crest Boro | 70,648,750 | 133,721,900 | 204,370,650 | ............... | 204,370,650 | 942,222 | 205,312,872 |
| 16. Woodbine Boro | 2,718,950 | 10,438,250 | 13,157,200 | ............... | 13,157,200 | 805,809 | 13,963,009 |
| Totals | $1,457,656,806 | $1,846,356,834 | $3,304,013,640 | $1,000 | $3,304,012,640 | $29,370,299 | $3,333,382,939 |

(R) = Revalued District

## Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 | | 11 | 12 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Equalization | | | Apportionment of Taxes | | |
| | | | | | | | Section A County Taxes | | |
| | | | | | | | | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | Deduct Overpayment | Add Underpayment |
| 1. Avalon Boro .......................... | $1.880 | 49.05 | .............. | .............. | $ 289,947,260 | $ 567,772,601 | $ 2,282,666.22 | .............. | .............. |
| 2. Cape May City .......................... | 3.603 | 61.86 | $11,473 | .............. | 77,497,384 | 193,741,473 | 778,915.92 | .............. | .............. |
| 3. Cape May Point Boro .......... | 1,698 | 53.32 | .............. | .............. | 17,840,395 | 38,230,413 | 153,701.10 | .............. | .............. |
| 4. Dennis Township .................. | 3.435 | 54.03 | 37 | .............. | 44,699,971 | 97,009,218 | 390,014.71 | .............. | .............. |
| 5. Lower Township .................... | 3.118 | 68.19 | 211 | .............. | 140,143,749 | 430,962,590 | 1,732,636.88 | .............. | .............. |
| 6. Middle Township .................. | 3.045 | 75.45 | 7,971 | .............. | 70,060,536 | 277,148,121 | 1,114,243.01 | .............. | .............. |
| 7. North Wildwood City ............ | 3.122 | 56.96 | .............. | .............. | 142,869,444 | 325,888,606 | 1,310,198.69 | .............. | .............. |
| 8. Ocean City .............................. | 2.449 | *53.41 | 16,972 | .............. | 632,672,095 | 1,343,757,463 | 5,402,426.54 | .............. | .............. |
| 9. Sea Isle City .......................... | 2.023 | 63.31 | .............. | .............. | 131,722,245 | 357,423,934 | 1,436,982.94 | .............. | .............. |
| 10. Stone Harbor Boro .............. | .828 | 128.24 | .............. | $ 92,201,836 | .............. | 335,572,434 | 1,349,131.43 | .............. | .............. |
| 11. Upper Township .................. | 1.055 | 55.77 | 2,381 | .............. | 121,888,403 | 275,768,614 | 1,108,696.86 | .............. | .............. |
| 12. West Cape May Boro .......... | 3.708 | 49.74 | .............. | .............. | 14,371,481 | 28,520,176 | 114,662.18 | .............. | .............. |
| 13. West Wildwood Boro ............ | 1.822 | 121.03 | .............. | 4,425,065 | .............. | 21,814,902 | 87,704.37 | .............. | .............. |
| 14. Wildwood City ...................... | 1.859 | 136.19 | .............. | 96,286,015 | 394,676 | 311,730,279 | 1,253,276.71 | .............. | .............. |
| 15. Wildwood Crest Boro . ........ | 2.403 | 59.35 | .............. | .............. | 147,983,924 | 353,296,796 | 1,420,390.24 | .............. | .............. |
| 16. Woodbine Boro ...................... | 3.840 | 72.53 | 93 | .............. | 5,866,905 | 19,830,007 | 79,724.32 | .............. | .............. |
| Totals | .............. | .............. | $39,138 | $192,912,916 | $1,837,958,468 | $4,978,467,629 | $20,015,372.12 | .............. | .............. |

*Tax Court Judgment

## Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From — (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) — Deduct Overpayment | Add Underpayment | III Net County Taxes Apportioned | Section B — (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | Section C Local Taxes to Be Raised for — I District School Purposes — (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
|---|---|---|---|---|---|---|---|---|---|
| 1. Avalon Boro | $ 98.09 | .............. | $ 2,282,568.13 | $141,937.26 | .............. | $ 811,784.50 | .............. | .............. | .............. |
| 2. Cape May City | 4,904.64 | .............. | 774,011.28 | 48,111.02 | .............. | 664,984.00 | $1,201,722.07 | .............. | .............. |
| 3. Cape May Point Boro | 90.17 | .............. | 153,610.93 | 9,552.35 | .............. | 40,898.00 | .............. | .............. | .............. |
| 4. Dennis Township | 1,428.05 | .............. | 388,586.66 | 24,165.58 | .............. | 1,384,061.25 | .............. | .............. | .............. |
| 5. Lower Township | .............. | $ 837.20 | 1,733,474.08 | 107,789.21 | .............. | 2,587,347.86 | 2,660,589.10 | .............. | .............. |
| 6. Middle Township | 1,900.84 | .............. | 1,112,342.17 | 69,176.17 | .............. | 4,730,707.00 | .............. | .............. | .............. |
| 7. North Wildwood City | 374.38 | .............. | 1,309,824.31 | 81,447.88 | .............. | 1,499,509.00 | .............. | .............. | .............. |
| 8. Ocean City | 4,726.88 | .............. | 5,397,699.66 | .............. | .............. | 5,615,297.40 | .............. | $141,800.00 | .............. |
| 9. Sea Isle City | .............. | 268.68 | 1,437,251.62 | 89,371.49 | .............. | 934,62.00 | .............. | 40,038.75 | .............. |
| 10. Stone Harbor Boro | .............. | 192.95 | 1,349,324.38 | 83,903.00 | .............. | 389,146.00 | .............. | .............. | .............. |
| 11. Upper Township | 831.21 | .............. | 1,107,865.65 | 68,891.17 | .............. | 447,091.00 | .............. | .............. | .............. |
| 12. West Cape May Boro | 29.11 | .............. | 114,633.07 | 7,128.29 | .............. | 126,606.00 | 181,921.83 | .............. | .............. |
| 13. West Wildwood Boro | .............. | .............. | 87,704.37 | 5,453.73 | .............. | 96,909.50 | .............. | .............. | .............. |
| 14. Wildwood City | 474.16 | .............. | 1,252,802.55 | 77,904.54 | .............. | 2,004,860.80 | .............. | 107,078.76 | .............. |
| 15. Wildwood Crest Boro | 206.56 | .............. | 1,420,183.68 | 88,312.05 | .............. | 1,639,840.62 | .............. | .............. | .............. |
| 16. Woodbine Boro | 277.06 | .............. | 79,447.24 | 4,941.24 | .............. | 311,686.25 | .............. | .............. | .............. |
| Totals | $15,341.17 | $1,298.83 | $20,001,329.78 | $908,084.98 | .............. | $23,285,353.18 | $4,044,233.00 | $288,917.51 | .............. |

## Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Avalon Boro | $ 1,986,451.00 | $ 5,222,740.89 | $ 32,385,650 | $ 600,000.00 | $ 908,754.00 | $ 136,000.00 | $ 1,644,754.00 | $ 20,475 | $ 9,650 |
| 2. Cape May City | 1,499,400.87 | 4,188,229.24 | 42,227,400 | 450,000.00 | 1,490,131.80 | 361,847.33 | 2,301,979.13 | 40,500 | 14,400 |
| 3. Cape May Point Boro | 142,054.89 | 346,116.17 | 3,226,800 | 50,625.97 | 81,643.39 | 8,350.00 | 140,619.36 | 8,775 | 1,750 |
| 4. Dennis Township | .............. | 1,796,813.49 | 9,542,920 | 632,000.00 | 417,742.67 | 227,000.00 | 1,276,742.67 | 42,300 | 12,250 |
| 5. Lower Township | 1,978,146.13 | 9,067,346.38 | 29,637,350 | .............. | 1,738,361.42 | 805,500.00 | 2,543,861.42 | 372,600 | 70,250 |
| 6. Middle Township | 392,417.49 | 6,304,642.83 | 48,991,345 | 950,000.00 | 2,406,522.08 | 389,000.00 | 3,745,522.08 | 136,350 | 35,250 |
| 7. North Wildwood City | 2,822,308.48 | 5,713,089.67 | 9,232,000 | 718,000.00 | 1,287,513.32 | 543,000.00 | 2,548,513.32 | 85,050 | 18,700 |
| 8. Ocean City | 6,257,401.85 | 17,412,198.91 | 40,473,520 | 1,558,000.00 | 4,478,372.15 | 330,000.00 | 6,366,372.15 | 118,575 | 49,500 |
| 9. Sea Isle City | 2,064,431.79 | 4,565,717.65 | 21,865,150 | 100,000.00 | 940,746.21 | 120,000.00 | 1,160,746.21 | 37,350 | 11,200 |
| 10. Stone Harbor Boro | 1,718,512.23 | 3,540,885.61 | 119,046,600 | 106,000.00 | 752,698.34 | 39,800.00 | 898,498.34 | 14,175 | 6,000 |
| 11. Upper Township | .............. | 1,623,847.82 | 7,875,500 | 2,280,000.00 | 2,765,882.94 | 80,000.00 | 5,125,882.94 | 52,425 | 28,800 |
| 12. West Cape May Boro | 94,379.73 | 524,668.92 | 440,850 | 56,000.00 | 122,071.20 | 50,000.00 | 228,071.20 | 15,975 | 2,850 |
| 13. West Wildwood Boro | 288,000.00 | 478,067.60 | 250,100 | 7,000.00 | 59,500.00 | 26,500.00 | 93,000.00 | 9,225 | 1,550 |
| 14. Wildwood City | 4,136,556.71 | 7,579,203.36 | 51,688,400 | 271,000.00 | 3,099,327.83 | 800,000.00 | 4,170,327.83 | 43,875 | 10,200 |
| 15. Wildwood Crest Boro | 1,785,000.00 | 4,933,336.35 | 15,223,100 | 217,000.00 | 1,492,859.44 | 306,016.88 | 2,015,676.32 | 41,625 | 19,250 |
| 16. Woodbine Boro | 140,161.45 | 536,236.18 | 11,049,825 | 55,000.00 | 217,529.76 | 87,000.00 | 359,529.76 | 15,075 | 4,050 |
| Totals | $25,305,222.62 | $73,833,141.07 | $443,156,510 | $8,050,625.97 | $22,259,456.55 | $4,310,014.21 | $34,620,096.73 | $1,054,350 | $295,650 |

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .......... $ 8,838,812.23

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .......... $ .4020388122

County Percentage Level of Taxable Value of Real Property 100%

Net County Taxes Apportioned (12 A III) .......... $20,001,329.78

†Adjustments (Net Total 12 A IIb)± .......... +14,042.34

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) .......... $20,015,372.12

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

## Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value (a) Land | 1 Taxable Value (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 1. Bridgeton | $ 23,334,900 | $ 147,602,550 | $ 170,937,450 | $1,095,500 | $ 169,841,950 | $ 6,020,981 | $ 175,862,931 |
| 2. Commercial | 12,005,580 | 24,673,950 | 36,679,530 | .............. | 36,679,530 | 1,858,463 | 38,537,993 |
| 3. Deerfield | 5,753,200 | 20,418,100 | 26,171,300 | .............. | 26,171,300 | 791,008 | 26,962,308 |
| 4. Downe | 7,895,400 | 11,538,100 | 19,433,500 | .............. | 19,433,500 | 699,810 | 20,133,310 |
| 5. Fairfield | 6,237,700 | 23,629,700 | 29,867,400 | .............. | 29,867,400 | 619,991 | 30,487,391 |
| 6. Greenwich | 4,803,500 | 11,379,300 | 16,182,800 | .............. | 16,182,800 | 385,172 | 16,567,972 |
| 7. Hopewell | 12,932,700 | 50,723,500 | 63,656,200 | .............. | 63,656,200 | 1,305,747 | 64,961,947 |
| 8. Lawrence | 9,195,590 | 13,442,400 | 22,637,990 | .............. | 22,637,990 | 760,079 | 23,398,069 |
| 9. Maurice River | 30,601,921 | 30,471,050 | 61,072,971 | .............. | 61,072,971 | 1,355,076 | 62,428,047 |
| 10. Millville | 46,928,000 | 197,968,650 | 244,896,650 | .............. | 244,896,650 | 5,046,082 | 249,942,732 |
| 11. Shiloh | 605,990 | 3,941,610 | 4,547,600 | .............. | 4,547,600 | 168,157 | 4,715,757 |
| 12. Stow Creek | 4,947,900 | 13,532,500 | 18,480,400 | .............. | 18,480,400 | 608,386 | 19,088,786 |
| 13. Upper Deerfield | 32,136,100 | 117,454,600 | 149,590,700 | .............. | 149,590,700 | 1,859,700 | 151,450,400 |
| 14. Vineland | 135,116,700 | 508,412,600 | 643,529,300 | 2,200,900 | 641,328,400 | 15,631,047 | 656,959,447 |
| Totals | $332,495,181 | $1,175,188,610 | $1,507,683,791 | $3,296,400 | $1,504,387,391 | $37,109,699 | $1,541,497,090 |

## Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 Equalization | | 11 | 12 Apportionment of Taxes | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Section A County Taxes | | |
| | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | | | | | Deduct Overpayment | Add Underpayment |
| 1. Bridgeton | $3.83 | 112.71 | $ 38,656 | $ 1,688,528 | ............... | $ 174,213,059 | $ 1,776,304.35 | ............... | ............... |
| 2. Commercial | 3.08 | 89.54 | 117 | ............... | $ 5,772,665 | 44,310,775 | 451,799.78 | ............... | ............... |
| 3. Deerfield | 3.66 | 67.68 | ............... | ............... | 13,495,874 | 40,458,182 | 412,518.13 | ............... | ............... |
| 4. Downe | 3.80 | 78.99 | 164 | ............... | 6,271,104 | 26,404,578 | 269,225.32 | ............... | ............... |
| 5. Fairfield | 4.09 | 63.22 | 1,312 | ............... | 18,114,706 | 48,603,409 | 495,568.17 | ............... | ............... |
| 6. Greenwich | 2.99 | 95.10 | ............... | ............... | 1,464,031 | 16,032,003 | 163,857.20 | ............... | ............... |
| 7. Hopewell | 2.47 | 103.26 | ............... | 602,587 | ............... | 64,359,360 | 656,218.38 | ............... | ............... |
| 8. Lawrence | 5.27 | 71.61 | 3,164 | ............... | 9,672,666 | 33,073,899 | 337,226.79 | ............... | ............... |
| 9. Maurice River | 2.46 | 114.19 | 8,680 | 5,566,945 | ............... | 56,869,782 | 579,853.44 | ............... | ............... |
| 10. Millville | 4.13 | 72.99 | 83,015 | ............... | 106,248,572 | 356,274,319 | 3,632,630.21 | ............... | ............... |
| 11. Shiloh | 3.18 | 82.43 | ............... | ............... | 1,133,274 | 5,849,031 | 59,637.68 | ............... | ............... |
| 12. Stow Creek | 2.77 | 92.67 | ............... | ............... | 2,244,177 | 21,332,963 | 217,514.32 | ............... | ............... |
| 13. Upper Deerfield | 1.80 | 124.84 | 3,152 | 25,010,315 | ............... | 126,443,237 | 1,289,235.57 | | |
| 14. Vineland | 3.55 | 85.61 | 84,255 | ............... | 136,321,044 | 793,364,746 | 8,089,274.45 | ............... | ............... |
| Totals | ............... | ............... | $222,515 | $32,868,375 | $300,738,113 | $1,809,589,343 | $18,450,863.77 | ............... | ............... |

## Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | III | (a) | (b) | I District School Purposes | | | |
| | Deduct Overpayment | Add Underpayment | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| 1. Bridgeton | $ 36,359.15 | ............... | $ 1,739,945.20 | ............... | $ 90,713.60 | $ 3,416,763.11 | ............... | ............... | ............... |
| 2. Commercial | 5,701.08 | ............... | 446,098.70 | ............... | 23,072.70 | 586,353.00 | ............... | ............... | ............... |
| 3. Deerfield | ............... | ............... | 412,518.13 | ............... | 21,066.65 | 345,767.00 | 207,316.49 | ............... | ............... |
| 4. Downe | 509.04 | ............... | 268,716.28 | ............... | 13,748.91 | 482,428.25 | ............... | ............... | ............... |
| 5. Fairfield | 2,640.28 | ............... | 492,927.89 | ............... | 25,307.88 | 472,140.00 | 256,381.98 | ............... | ............... |
| 6. Greenwich | 3,481.48 | ............... | 180,375.72 | ............... | 9,389.30 | 212,086.00 | 93,228.92 | ............... | ............... |
| 7. Hopewell | 6,319.81 | ............... | 649,898.57 | ............... | 33,512.04 | 577,872.00 | 340,620.48 | ............... | ............... |
| 8. Lawrence | 47.52 | ............... | 337,179.27 | ............... | 17,221.64 | 687,754.50 | ............... | ............... | ............... |
| 9. Maurice River | 852.58 | ............... | 579,000.88 | ............... | 29,612.20 | 730,575.00 | ............... | ............... | ............... |
| 10. Millville | 50,964.62 | ............... | 3,581,665.59 | ............... | 185,512.69 | 4,215,130.83 | ............... | $255,458.01 | ............... |
| 11. Shiloh | ............... | ............... | 59,637.66 | ............... | 3,045.60 | 59,642.00 | 27,264.05 | ............... | ............... |
| 12. Stow Creek | ............... | ............... | 217,514.32 | ............... | 11,108.11 | 186,021.65 | 113,563.82 | ............... | ............... |
| 13. Upper Deerfield | ............... | ............... | 1,289,235.57 | ............... | 65,839.22 | 787,542.09 | 578,864.55 | ............... | ............... |
| 14. Vineland | 51,557.67 | ............... | 8,037,716.76 | ............... | ............... | 10,683,214.00 | ............... | 662,649.74 | ............... |
| Totals | $158,433.23 | ............... | $18,292,430.54 | ............... | $529,150.00 | $23,443,289.43 | $1,617,240.29 | $918,107.75 | ............... |

## Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Bridgeton | $1,485,500.00 | $ 6,732,921.37 | $ 49,832,650 | $ 824,000.00 | $ 4,487,098.25 | $ 473,000.00 | $ 5,784,098.25 | $ 150,975.00 | $ 40,950.00 |
| 2. Commercial | 129,437.03 | 1,184,961.43 | 4,182,700 | 140,000.00 | 511,360.74 | 100,000.00 | 751,360.74 | 80,325.00 | 13,500.00 |
| 3. Deerfield | ........ | 986,868.27 | 5,338,300 | 259,600.00 | 222,700.00 | 90,000.00 | 572,300.00 | 27,000.00 | 5,850.00 |
| 4. Downe | ........ | 764,893.44 | 5,312,000 | 113,100.00 | 275,565.22 | 76,038.19 | 464,603.41 | 29,475.00 | 6,500.00 |
| 5. Fairfield | ........ | 1,246,757.75 | 3,087,800 | 322,936.48 | 458,531.27 | 285,000.00 | 1,066,467.75 | 42,975.00 | 11,150.00 |
| 6. Greenwich | ........ | 495,079.94 | 1,296,800 | 65,418.22 | 71,362.16 | 60,000.00 | 196,780.38 | 9,450.00 | 2,300.00 |
| 7. Hopewell | ........ | 1,601,903.09 | 17,394,700 | 350,000.00 | 244,000.00 | 131,000.00 | 725,000.00 | 30,150.00 | 12,650.00 |
| 8. Lawrence | 189,521.00 | 1,231,676.41 | 2,843,075 | 132,000.00 | 251,479.00 | 140,000.00 | 523,479.00 | 24,760.00 | 4,950.00 |
| 9. Maurice River | 193,000.00 | 1,532,188.06 | 30,144,250 | 232,530.23 | 418,986.77 | 130,000.00 | 781,517.00 | 46,575.00 | 10,650.00 |
| 10. Millville | 2,070,000.00 | 10,307,767.12 | 47,832,400 | 425,000.00 | 3,913,541.99 | 375,000.00 | 4,713,541.99 | 216,900.00 | 75,900.00 |
| 11. Shiloh | ........ | 149,589.31 | 294,700 | 19,000.00 | 27,498.45 | 16,231.10 | 62,729.55 | 7,875.00 | 1,550.00 |
| 12. Stow Creek | ........ | 528,207.90 | 1,139,200 | 92,948.42 | 107,596.83 | 44,000.00 | 244,545.25 | 14,625.00 | 3,050.00 |
| 13. Upper Deerfield | ........ | 2,721,481.43 | 21,781,900 | 824,277.24 | 1,348,245.58 | 300,000.00 | 2,472,522.82 | 52,775.00 | 20,300.00 |
| 14. Vineland | 3,874,767.54 | 23,258,348.06 | 173,982,100 | 1,425,000.00 | 8,891,675.13 | 900,000.00 | 11,216,675.13 | 398,700.00 | 118,200.00 |
| Totals | $7,942,225.57 | $52,742,443.58 | $364,462,575 | $5,225,710.59 | $21,229,641.39 | $3,120,209.29 | $29,575,621.27 | $1,113,550.00 | $327,500.00 |

| | |
|---|---|
| Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget | $13,855,455.12 |
| Rate per $100 to be applied to Col. 11 for apportionment of County Taxes | 1.019616071 |
| Net County Taxes Apportioned (12 A III) | $18,292,430.54 |
| ‡Adjustments (Net Total 12 A IIb) ± | 158,433.23 |
| Total County Taxes Apportioned (Including Adjustments—Total 12 A I) | $18,450,863.77 |

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

| | |
|---|---|
| Total amount to be raised by Taxation for County Board of Health purposes | $ 529,150.00 |
| Rate per $100 to be applied to Col. 11 for apportionment of Local Health Service Taxes | .0520701823 |

## Abstract of Ratables and Exemptions in the County of Essex, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value (a) Land | 1 Taxable Value (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 1. Belleville Town | $ 145,886,400 | $ 294,881,600 | $ 440,768,000 | ............ | $ 440,768,000 | $ 5,726,500 | $ 446,494,500 |
| 2. Bloomfield Town | 150,091,300 | 286,627,000 | 436,718,300 | ............ | 436,718,300 | 5,459,400 | 442,177,700 |
| 3. Caldwell Boro | 37,273,300 | 66,535,600 | 103,808,900 | ............ | 103,808,900 | 3,422,900 | 107,231,800 |
| 4. Cedar Grove Twp. | 88,413,400 | 152,539,200 | 240,952,600 | ............ | 240,952,600 | 1,291,500 | 242,244,100 |
| 5. East Orange City | 99,667,900 | 263,368,900 | 363,036,800 | $ 33,600 | 363,003,200 | 23,432,700 | 386,435,900 |
| 6. Essex Fells Boro | 24,710,100 | 43,126,200 | 67,836,300 | ............ | 67,836,300 | 249,200 | 68,085,500 |
| 7. Fairfield Boro | 113,570,800 | 234,582,300 | 348,153,100 | ............ | 348,153,100 | 7,476,600 | 355,629,700 |
| 8. Glen Ridge Boro | 29,328,300 | 51,373,300 | 80,701,600 | ............ | 80,701,600 | 824,800 | 81,526,400 |
| 9. Irvington Town | 83,462,600 | 223,587,600 | 307,050,200 | ............ | 307,050,200 | 12,855,800 | 319,906,000 |
| 10. Livingston Twp. | 280,482,000 | 479,694,300 | 760,176,300 | 25,100 | 760,151,200 | 9,139,800 | 769,291,000 |
| 11. Maplewood Twp. | 199,970,300 | 339,124,200 | 539,094,500 | ............ | 539,094,500 | 3,743,700 | 542,838,200 |
| 12. Millburn Twp. | 268,259,500 | 497,781,300 | 766,040,800 | ............ | 766,040,800 | 8,228,000 | 774,268,800 |
| 13. Montclair Town | 114,557,600 | 342,665,300 | 457,222,900 | ............ | 457,222,900 | 6,915,600 | 464,138,500 |
| 14. Newark City | 224,878,800 | 687,669,200 | 932,548,000 | 4,488,700 | 928,059,300 | 96,928,100 | 1,024,987,400 |
| 15. North Caldwell Boro | 30,721,400 | 62,089,500 | 92,810,900 | ............ | 92,810,900 | 327,200 | 93,138,100 |
| 16. Nutley Town | 139,533,500 | 343,039,000 | 482,572,500 | ............ | 482,572,500 | 7,783,100 | 490,355,600 |
| 17. Orange City | 27,959,500 | 93,332,600 | 121,292,100 | ............ | 121,292,100 | 2,160,500 | 123,452,600 |
| 18. Roseland Boro | 49,633,800 | 130,628,500 | 180,262,500 | ............ | 180,262,500 | 1,153,000 | 181,415,500 |
| 19. South Orange Village | 83,154,600 | 162,435,900 | 245,590,500 | 222,800 | 245,367,700 | 6,260,300 | 251,628,000 |
| 20. Verona Boro | 49,356,400 | 123,785,900 | 173,142,300 | 2,000 | 173,140,300 | 1,079,800 | 174,220,100 |
| 21. West Caldwell Boro | 94,121,500 | 189,993,100 | 284,114,600 | ............ | 284,114,600 | 2,114,500 | 286,229,100 |
| 22. West Orange Town | 148,401,300 | 303,817,700 | 452,219,000 | ............ | 452,219,000 | 5,769,100 | 457,988,100 |
| Totals | $2,503,434,300 | $5,372,678,400 | $7,876,112,700 | $4,772,200 | $7,871,340,500 | $212,342,100 | $8,083,682,600 |

(COUNTY PERCENTAGE LEVEL OF TAXABLE VALUE
OF REAL PROPERTY IN EFFECT 100%)

## Abstract of Ratables and Exemptions in the County of Essex, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 | | 11 | 12 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Equalization | | | Apportionment of Taxes | | |
| | | | | | | | Section A County Taxes | | |
| | | | | | | | I | II Adjustments Resulting From | |
| | | | | (a) | (b) | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | Total County Taxes Apportioned (Including Total Net Adjustments) | Deduct Overpayment | Add Underpayment |
| 1. Belleville Town | $ 4.82 | 78.00 | $ 23,297 | ...... | $ 146,596,256 | $ 593,114,053 | $ 6,641,687.79 | ...... | ...... |
| 2. Bloomfield Town | 7.49 | 50.78 | 257,648 | ...... | 450,202,879 | 893,594,362 | 10,006,464.59 | ...... | ...... |
| 3. Caldwell Boro | 5.42 | 61.89 | ...... | ...... | 67,332,949 | 174,658,149 | 1,955,280.95 | ...... | ...... |
| 4. Cedar Grove Twp. | 3.44 | 69.49 | 2,196 | ...... | 112,375,209 | 354,621,505 | 2,184,077.28 | ...... | ...... |
| 5. East Orange City | 9.98 | 82.58 | 431,977 | ...... | 98,810,306 | 495,480,982 | 5,548,393.22 | ...... | ...... |
| 6. Essex Fells Boro | 4.81 | 53.38 | ...... | ...... | 59,381,965 | 127,467,465 | 1,427,379.94 | ...... | ...... |
| 7. Fairfield Boro | 3.41 | 75.03 | ...... | ...... | 134,240,297 | 489,869,997 | 5,485,561.44 | ...... | ...... |
| 8. Glen Ridge Boro | 10.12 | 40.83 | 30,197 | ...... | 117,896,676 | 199,453,273 | 2,233,476.61 | ...... | ...... |
| 9. Irvington Town | 7.67 | 61.64 | 116,944 | ...... | 206,448,750 | 526,709,494 | 5,898,089.92 | ...... | ...... |
| 10. Livingston Twp. | 3.96 | 67.09 | ...... | ...... | 337,321,513 | 1,158,612,513 | 12,951,740.36 | ...... | ...... |
| 11. Maplewood Twp. | 3.75 | 104.73 | 27,325 | 17,105,062 | ...... | 526,750,739 | 5,898,551.79 | ...... | ...... |
| 12. Millburn Twp. | 3.75 | 65.76 | 31,589 | ...... | 416,093,219 | 1,190,393,608 | 13,330,020.87 | ...... | ...... |
| 13. Montclair Town | 7.65 | 53.02 | 113,663 | ...... | 414,249,758 | 879,686,765 | 9,850,727.40 | ...... | ...... |
| 14. Newark City | 10.12 | 51.96 | 19,596,224 | ...... | 1,220,272,643 | 2,349,234,522 | 26,306,714.86 | ...... | ...... |
| 15. North Caldwell Boro | 6.63 | 44.75 | ...... | ...... | 115,418,207 | 208,556,307 | 2,335,412.34 | ...... | ...... |
| 16. Nutley Town | 5.01 | 70.87 | 11,585 | ...... | 214,819,683 | 705,186,868 | 7,896,678.55 | ...... | ...... |
| 17. Orange City | 10.78 | 55.71 | 227,270 | ...... | 109,847,827 | 238,782,621 | 2,673,886.44 | ...... | ...... |
| 18. Roseland Boro | 3.82 | 65.63 | 1,825 | ...... | 100,106,515 | 281,523,840 | 3,152,502.36 | ...... | ...... |
| 19. South Orange Village | 6.56 | 64.52 | 123,542 | ...... | 138,516,776 | 390,268,318 | 4,370,222.41 | ...... | ...... |
| 20. Verona Boro | 7.38 | 47.45 | ...... | ...... | 196,656,196 | 370,926,896 | 4,153,659.67 | ...... | ...... |
| 21. West Caldwell Boro | 4.56 | 67.73 | ...... | ...... | 142,708,151 | 428,937,251 | 4,803,236.90 | ...... | ...... |
| 22. West Orange Town | 7.74 | 48.22 | ...... | ...... | 503,260,152 | 962,279,966 | 10,775,605.59 | ...... | ...... |
| Totals | ...... | ...... | $20,995,282 | $17,105,062 | $5,352,557,927 | $13,544,111,493 | $151,666,683.60 | ...... | ...... |
| | | | | | * 42,012,180 | ***-159,579,677 | ***-1,786,972.32 | | |
| | | | | | ** 61,968,586 | $13,384,531,816 | $149,879,911.28 | | |
| | | | | | $5,456,538,693 | | | | |

*R.S. 55:14J30 (b)
**R.S. 40:55C-40
***S1064—45% CEDAR GROVE

## Abstract of Ratables and Exemptions in the County of Essex, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Belleville Town | $ 98,175.92 | .......... | $ 6,543,511.87 | .......... | .......... | $ 8,869,975.00 | .......... | .......... | .......... |
| 2. Bloomfield Town | 300,088.65 | .......... | 9,706,375.94 | .......... | .......... | 13,884,657.00 | .......... | $ 113,768.43 | .......... |
| 3. Caldwell Boro | .......... | .......... | 1,955,820.95 | .......... | .......... | .......... | C$ 2,637,453.48 | .......... | .......... |
| 4. Cedar Grove Twp. | 41,670.80 | .......... | 2,142,406.48 | .......... | .......... | 4,895,336.00 | .......... | .......... | .......... |
| 5. East Orange City | 450,454.51 | .......... | 5,097,938.71 | .......... | .......... | 6,700,000.00 | .......... | 457,895.50 | .......... |
| 6. Essex Fells Boro | 2,126.78 | .......... | 1,425,253.16 | .......... | .......... | 624,167.00 | R 863,096.26 | .......... | .......... |
| 7. Fairfield Boro | 7,036.91 | .......... | 5,478,524.53 | .......... | .......... | 2,112,633.18 | R 3,226,023.45 | .......... | .......... |
| 8. Glen Ridge Boro | 2,204.58 | .......... | 2,231,272.03 | .......... | .......... | 4,073,881.20 | .......... | .......... | .......... |
| 9. Irvington Town | 176,219.28 | .......... | 5,721,370.64 | .......... | .......... | 9,064,466.50 | .......... | .......... | .......... |
| 10. Livingston Twp. | 235,081.31 | .......... | 12,716,659.05 | .......... | .......... | 16,279,079.00 | .......... | .......... | .......... |
| 11. Maplewood Twp. | 72,815.85 | .......... | 5,825,735.94 | .......... | .......... | .......... | J 9,650,926.21 | .......... | .......... |
| 12. Millburn Twp. | 1,120.18 | .......... | 13,328,900.69 | .......... | .......... | 11,444,344.63 | .......... | .......... | .......... |
| 13. Montclair Town | 28,150.85 | .......... | 9,822,576.55 | .......... | .......... | 16,134,168.00 | .......... | 933,293.86 | .......... |
| 14. Newark City | 1,274,828.88 | .......... | 25,031,885.98 | .......... | .......... | 38,596,010.00 | .......... | 1,938,795.72 | .......... |
| 15. North Caldwell Boro | 564.60 | .......... | 2,334,747.54 | .......... | .......... | 1,405,358.00 | R 1,442,846.21 | .......... | .......... |
| 16. Nutley Town | 90,993.41 | .......... | 7,805,685.14 | .......... | .......... | 10,562,618.00 | .......... | .......... | .......... |
| 17. Orange City | 284,773.45 | .......... | 2,389,112.99 | .......... | .......... | 3,960,588.00 | .......... | 141,760.00 | .......... |
| 18. Roseland Boro | .......... | .......... | 3,152,502.36 | .......... | .......... | 1,299,693.50 | R 1,653,36.01 | .......... | .......... |
| 19. South Orange Village | 57,175.82 | .......... | 4,313,046.59 | .......... | .......... | .......... | J 7,099,378.79 | .......... | .......... |
| 20. Verona Boro | 88,134.79 | .......... | 4,067,224.88 | .......... | .......... | 6,326,152.50 | .......... | .......... | .......... |
| 21. West Caldwell Boro | 22,200.57 | .......... | 4,781,036.33 | .......... | .......... | .......... | C 6,462,856.50 | .......... | .......... |
| 22. West Orange Town | 344,507.00 | .......... | 10,431,098.59 | .......... | .......... | 17,140,354.00 | .......... | .......... | .......... |
| Totals | $3,576,724.34 | .......... | $146,303,186.94 | .......... | .......... | $173,373,501.51 | $33,035,940.91 | $3,585,511.51 | .......... |

R—REGIONAL: FAIRFIELD, ESSEX FELLS, NORTH CALDWELL, ROSELAND
J—JOINT: MAPLEWOOD, SOUTH ORANGE
C—CONSOLIDATED: CALDWELL, WEST CALDWELL

## Abstract of Ratables and Exemptions in the County of Essex, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976) | (b) Veterans Deductions |
| 1. Belleville Town | $ 6,066,301.62 | $ 21,479,788.49 | $ 68,406,545 | $ 950,000.00 | $ 5,248,320.86 | $ 670,000.00 | $ 6,868,320.86 | $ 260,100 | $ 94,500 |
| 2. Bloomfield Town | 9,382,908.57 | 33,087,707.94 | 71,421,200 | 950,000.00 | 6,119,714.00 | 600,000.00 | 7,669,714.00 | 318,375 | 141,700 |
| 3. Caldwell Boro | 1,210,133.80 | 5,803,408.23 | 52,117,500 | 608,000.00 | 1,140,192.49 | 103,000.00 | 1,851,192.49 | 26,100 | 19,950 |
| 4. Cedar Grove Twp. | 1,290,377.41 | 8,328,119.89 | 72,735,800 | 967,276.00 | 1,416,749.92 | 75,000.00 | 2,459,025.92 | 49,950 | 51,700 |
| 5. East Orange City | 26,277,202.42 | 38,533,036.63 | 182,492,100 | .............. | 19,394,340.42 | 2,700,000.00 | 22,094,340.42 | 173,025 | 60,450 |
| 6. Essex Fells Boro | 361,496.41 | 3,274,012.83 | 10,602,700 | 310,000.00 | 449,231.50 | 41,135.63 | 801,367.13 | 2,025 | 7,650 |
| 7. Fairfield Boro | 1,286,210.38 | 12,103,391.54 | 21,910,000 | 1,348,000.00 | 2,254,626.39 | 340,000.00 | 3,942,626.39 | 30,375 | 31,700 |
| 8. Glen Ridge Boro | 1,944,367.90 | 8,249,521.13 | 32,292,600 | 250,000.00 | 821,765.10 | 50,000.00 | 1,121,765.10 | 21,600 | 28,750 |
| 9. Irvington Town | 9,750,326.12 | 24,536,683.26 | 59,477,500 | 1,500,000.00 | 8,592,808.05 | 850,000.00 | 10,942,808.05 | 233,325 | 61,850 |
| 10. Livingston Twp. | 1,432,741.95 | 30,428,480.00 | 120,920,100 | 1,342,500.00 | 4,327,260.22 | 453,000.00 | 6,122,760.22 | 76,725 | 125,550 |
| 11. Maplewood Twp. | 4,835,115.99 | 20,311,778.14 | 71,110,300 | 233,000.00 | 3,094,748.66 | 386,000.00 | 3,713,748.66 | 134,325 | 82,650 |
| 12. Millburn Twp. | 4,212,147.23 | 28,985,392.55 | 79,495,200 | 2,380,000.00 | 5,083,011.75 | 270,000.00 | 7,733,011.75 | 35,775 | 70,800 |
| 13. Montclair Town | 8,591,967.42 | 35,482,005.83 | 94,440,100 | 2,483,475.04 | 6,893,013.41 | 500,000.00 | 9,876,488.45 | 138,825 | 86,550 |
| 14. Newark City | 38,101,867.37 | 103,668,566.07 | 1,629,110,100 | 16,986,894.00 | 165,206,083.39 | 8,000,000.00 | 190,192,977.39 | 775,575 | 165,250 |
| 15. North Caldwell Boro | 990,254.03 | 6,173,205.78 | 26,622,800 | 284,358.95 | 630,293.94 | 120,000.00 | 1,034,652.89 | 7,425 | 20,850 |
| 16. Nutley Town | 6,196,167.07 | 24,564,470.21 | 37,594,200 | 700,000.00 | 3,294,857.62 | 230,000.00 | 4,224,857.62 | 207,000 | 109,450 |
| 17. Orange City | 6,811,052.75 | 13,302,513.74 | 64,746,200 | 626,300.00 | 7,577,665.45 | 909,000.00 | 9,112,965.45 | 87,750 | 24,900 |
| 18. Roseland Boro | 822,982.69 | 6,928,538.56 | 18,651,900 | 505,200.00 | 1,196,695.50 | 85,000.00 | 1,786,895.50 | 15,750 | 19,300 |
| 19. South Orange Village | 5,079,102.80 | 16,491,528.18 | 60,707,300 | 913,825.69 | 2,241,595.52 | 250,000.00 | 3,405,421.21 | 38,025 | 43,600 |
| 20. Verona Boro | 2,448,109.00 | 12,841,486.38 | 26,244,800 | 450,000.00 | 1,502,571.86 | 144,357.23 | 2,096,929.09 | 68,625 | 55,600 |
| 21. West Caldwell Boro | 1,807,062.92 | 13,050,955.75 | 26,654,800 | 620,000.00 | 1,809,571.52 | 260,000.00 | 2,689,571.52 | 37,125 | 44,800 |
| 22. West Orange Town | 7,864,905.42 | 35,436,358.01 | 73,583,400 | 1,950,000.00 | 6,298,453.74 | 650,000.00 | 8,898,453.74 | 162,450 | 136,500 |
| Totals | $146,762,810.27 | $503,060,951.14 | $2,899,339,145 | $36,358,829.68 | $254,593,571.31 | $17,687,492.86 | $308,639,893.85 | $2,900,250 | $1,484,050 |

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget .......... $118,224,558.65
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .......... 1.119799433
Net County Taxes Apportioned (12 A III) .......... $146,303,186.94

‡Adjustments (Net Total 12 A 11b)± .......... $ 3,576,724.34
Total County Taxes Apportioned (including Adjustments—Total 12 A I) .......... $149,879,911.28
‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1982

| TAXING DISTRICT | 1 | | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|---|---|
| | Taxable Value | | | | | | |
| | (a) Land | (b) Improvements Thereon | Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | Total Partial Exemptions | Net Total Taxable Value of Land and Improvements (Col. 2—3) | Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | Net Valuation Taxable (Cols. 4+5) |
| 1. Clayton Boro | $ 17,619,900 | $ 42,772,925 | $ 60,392,825 | $ 114,125 | $ 60,278,931 | $ 1,028,931 | $ 61,307,631 |
| 2. Deptford Twp. | 145,039,000 | 291,292,900 | 436,331,900 | 9,000 | 436,322,900 | 3,886,240 | 440,209,140 |
| 3. East Greenwich Twp. | 11,046,500 | 33,015,700 | 44,062,200 | ............... | 44,062,200 | 662,646 | 44,724,846 |
| 4. Elk Twp. | 7,976,600 | 24,216,100 | 32,192,700 | ............... | 32,192,700 | 755,209 | 32,947,909 |
| 5. Franklin Twp. | 44,322,000 | 89,321,100 | 133,643,100 | ............... | 133,643,100 | 2,937,698 | 136,580,798 |
| 6. Glassboro Boro | 39,187,500 | 136,009,100 | 175,196,600 | 134,200 | 175,062,400 | 6,212,206 | 181,274,606 |
| 7. Greenwich Twp. | 7,982,600 | 101,828,860 | 109,811,460 | ............... | 109,811,460 | 501,974 | 110,313,434 |
| 8. Harrison Twp. | 18,927,400 | 35,779,300 | 54,706,700 | 11,000 | 54,695,700 | 1,442,450 | 56,138,150 |
| 9. Logan Twp. | 23,414,500 | 57,454,700 | 80,869,200 | ............... | 80,869,200 | 999,383 | 81,868,583 |
| 10. Mantua Twp. | 30,154,100 | 79,414,800 | 109,568,900 | 43,500 | 109,525,400 | 2,415,995 | 111,941,395 |
| 11. Monroe Twp. | 73,132,600 | 155,400,400 | 228,533,000 | ............... | 228,533,000 | 7,068,476 | 235,601,476 |
| 12. National Park Boro | 6,787,600 | 21,612,800 | 28,400,400 | ............... | 28,400,400 | 260,626 | 28,661,026 |
| 13. Newfield Boro | 5,658,200 | 22,040,400 | 26,698,600 | ............... | 26,698,600 | 403,505 | 27,102,105 |
| 14. Paulsboro Boro | 18,444,800 | 77,830,800 | 96,275,600 | ............... | 96,275,600 | 2,181,539 | 98,457,139 |
| 15. Pitman Boro | 30,415,250 | 131,872,400 | 162,287,650 | ............... | 162,287,650 | 1,360,899 | 163,648,549 |
| 16. South Harrison Twp. | 5,264,700 | 11,834,950 | 17,099,650 | ............... | 17,099,650 | 283,424 | 17,383,074 |
| 17. Swedesboro Boro | 3,516,200 | 22,106,100 | 25,622,300 | 36,000 | 25,586,300 | 1,641,937 | 27,228,237 |
| 18. Washington Twp. | 107,767,550 | 336,758,300 | 444,525,850 | ............... | 444,525,850 | 3,879,098 | 448,404,948 |
| 19. Wenonah Boro | 5,051,050 | 18,548,750 | 23,599,800 | ............... | 23,599,800 | 207,309 | 23,807,109 |
| 20. West Deptford Twp. ...........R | 150,981,100 | 362,041,100 | 513,023,200 | 11,417,700 | 501,605,500 | 2,685,644 | 504,291,144 |
| 21. Westville Boro | 12,372,300 | 42,814,000 | 55,186,300 | ............... | 55,186,300 | 584,554 | 55,770,854 |
| 22. Woodbury City | 26,311,000 | 57,703,600 | 84,014,600 | 207,900 | 83,806,700 | 5,634,303 | 89,441,003 |
| 23. Woodbury Heights Boro | 17,578,400 | 42,392,900 | 59,971,300 | ............... | 59,971,300 | 664,126 | 60,635,426 |
| 24. Woolwich Twp. | 11,653,100 | 17,616,000 | 29,269,100 | ............... | 29,269,100 | 958,343 | 30,227,443 |
| Totals | $819,603,850 | $2,211,678,985 | $3,031,292,935 | $11,973,425 | $3,019,309,510 | $48,656,515 | $3,067,966,025 |

## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 | | 11 | 12 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Equalization | | | Apportionment of Taxes | | |
| | | | | | | | Section A County Taxes | | |
| | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment | Add Underpayment |
| 1. Clayton Boro | 3.76 | 78.08 | $ 924 | ............... | $ 18,424,278 | $ 79,732,833 | $ 498,862.59 | ............... | ............... |
| 2. Deptford Twp. | 2.38 | 107.57 | 165 | $24,458,858 | ............... | 415,750,447 | 2,601,320.60 | ............... | ............... |
| 3. East Greenwich Twp. | 4.08 | 51.72 | 206 | ............... | 42,699,506 | 87,424,558 | 547,009.16 | ............... | ............... |
| 4. Elk Twp. | 3.34 | 67.05 | 119 | ............... | 16,647,172 | 49,595,200 | 310,313.59 | ............... | ............... |
| 5. Franklin Twp. | 3.47 | 69.01 | ............... | ............... | 62,271,722 | 198,852,520 | 1,244,205.90 | ............... | ............... |
| 6. Glassboro Boro | 3.31 | 89.82 | 27,360 | ............... | 28,103,056 | 209,405,022 | 1,310,232.14 | ............... | ............... |
| 7. Greenwich Twp. | 4.58 | 42.08 | 29,994 | ............... | 171,763,718 | 282,107,146 | 1,765,124.09 | ............... | ............... |
| 8. Harrison Twp. | 3.46 | 75.54 | ............... | ............... | 19,295,352 | 75,433,502 | 471,961.99 | ............... | ............... |
| 9. Logan Twp. | 2.51 | 81.21 | ............... | ............... | 21,989,644 | 103,858,227 | 649,833.45 | ............... | ............... |
| 10. Mantua Twp. | 3.80 | 71.48 | 441 | ............... | 46,023,707 | 157,965,543 | 988,379.02 | ............... | ............... |
| 11. Monroe Twp. | 3.24 | 69.62 | ............... | ............... | 104,975,136 | 340,576,612 | 2,130,963.33 | ............... | ............... |
| 12. National Park Boro | 3.77 | 80.49 | ............... | ............... | 7,112,717 | 35,773,743 | 223,833.73 | ............... | ............... |
| 13. Newfield Boro | 2.52 | 100.32 | 218 | ............... | 648,508 | 27,750,831 | 173,634.95 | ............... | ............... |
| 14. Paulsboro Boro | 2.82 | 90.09 | 1,008 | ............... | 15,479,726 | 113,937,873 | 712,901.06 | ............... | ............... |
| 15. Pitman Boro | 2.64 | 106.92 | 362 | 6,217,940 | ............... | 157,430,962 | 985,034.19 | ............... | ............... |
| 16. South Harrison Twp. | 3.97 | 57.74 | 12 | ............... | 13,427,488 | 30,810,574 | 192,779.54 | ............... | ............... |
| 17. Swedesboro Boro | 2.69 | 101.53 | 7,047 | ............... | 2,547,521 | 29,782,805 | 186,348.87 | ............... | ............... |
| 18. Washington Twp. | 2.83 | 82.04 | ............... | ............... | 101,762,223 | 550,167,171 | 3,442,356.36 | ............... | ............... |
| 19. Wenonah Boro | 5.81 | 47.49 | 50 | ............... | 26,238,229 | 50,045,368 | 313,130.39 | ............... | ............... |
| 20. West Deptford Twp. | 1.96 | 116.62 | 9,658 | 53,766,119 | ............... | 450,534,683 | 2,818,963.06 | ............... | ............... |
| 21. Westville Boro | 3.48 | 79.19 | 20,090 | ............... | 16,183,563 | 71,974,527 | 450,339.43 | ............... | ............... |
| 22. Woodbury City | 5.49 | 52.74 | 35,879 | ............... | 80,331,552 | 169,808,434 | 1,062,479.14 | ............... | ............... |
| 23. Woodbury Heights Boro | 2.85 | 87.12 | ............... | ............... | 10,617,881 | 71,253,307 | 445,826.81 | ............... | ............... |
| 24. Woolwich Twp. | 2.85 | 82.84 | 445 | ............... | 8,676,776 | 38,904,664 | 243,423.68 | ............... | ............... |
| Totals | ............... | ............... | $133,978 | $84,442,926 | $815,219,495 | $3,798,876,572 | $23,769,297.07 | ............... | ............... |

## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Clayton Boro | $ 5,394.57 | ... | $ 493,488.02 | $ 13,732.26 | ... | $ 1,187,297.00 | ... | ... | ... |
| 2. Deptford Twp. | 10,756.00 | ... | 2,590,564.60 | ... | ... | 6,502,532.63 | ... | ... | ... |
| 3. East Greenwich Twp. | 40.50 | ... | 546,968.66 | 15,213.38 | ... | 660,547.50 | K 599,123.43 | ... | ... |
| 4. Elk Twp. | 665.85 | ... | 309,647.74 | 8,615.75 | ... | 313,903.00 | S 320,840.16 | ... | ... |
| 5. Franklin Twp. | 1,518.72 | ... | 1,242,687.18 | 34,570.17 | ... | 1,348,554.30 | S 1,331,585.84 | ... | ... |
| 6. Glassboro Boro | 7,817.27 | ... | 1,302,414.87 | 36,245.08 | ... | 3,478,128.93 | ... | ... | ... |
| 7. Greenwich Twp. | 192.40 | ... | 1,764,931.69 | 49,089.95 | ... | 2,717,448.00 | ... | ... | ... |
| 8. Harrison Twp. | 912.42 | ... | 417,069.57 | 12,013.04 | ... | 588,792.95 | C 696,962.62 | ... | ... |
| 9. Logan Twp. | 2,633.47 | ... | 647,199.98 | 18,007.79 | ... | 1,301,869.50 | ... | ... | ... |
| 10. Mantua Twp. | 1,209.50 | ... | 987,169.52 | 27,460.15 | ... | 1,113,376.00 | C 1,611,092.38 | ... | ... |
| 11. Monroe Twp. | 2,740.66 | ... | 2,128,222.67 | ... | ... | 4,623,352.00 | ... | ... | ... |
| 12. National Park Boro | 39.76 | ... | 223,793.97 | 6,224.59 | ... | 353,203.36 | G 324,009.71 | ... | ... |
| 13. Newfield Boro | 274.68 | ... | 173,360.27 | 4,819.67 | ... | 355,537.00 | ... | ... | ... |
| 14. Paulsboro Boro | 1,887.15 | ... | 711,013.91 | ... | ... | 1,331,193.23 | ... | ... | ... |
| 15. Pitman Boro | 6,683.66 | ... | 978,350.53 | 27,273.87 | ... | 2,158,597.25 | ... | ... | ... |
| 16. South Harrison Twp. | 54.50 | ... | 192,825.04 | 5,360.47 | ... | 231,600.00 | K 224,040.54 | ... | ... |
| 17. Swedesboro Boro | 568.32 | ... | 185,780.55 | 5,165.35 | ... | *246,241.35 | K 205,910.07 | ... | ... |
| 18. Washington Twp. | 8,184.53 | ... | 3,434,171.83 | 95,521.94 | ... | 7,678,302.00 | ... | ... | ... |
| 19. Wenonah Boro | 328.66 | ... | 312,801.73 | ... | ... | 298,683.50 | G 5323,923.88 | ... | ... |
| 20. West Deptford Twp. | 8,104.95 | ... | 2,810,858.11 | ... | ... | 6,650,186.02 | ... | ... | ... |
| 21. Westville Boro | 1,840.38 | ... | 448,499.05 | ... | ... | 493,951.50 | G 628,826.88 | ... | ... |
| 22. Woodbury City | 3,587.49 | ... | 1,058,891.65 | ... | ... | 2,635,831.92 | ... | ... | ... |
| 23. Woodbury Heights Boro | 73.40 | ... | 445,653.41 | 12,395.12 | ... | 385,147.70 | G 670,819.87 | ... | ... |
| 24. Woolwich Twp. | 45.24 | ... | 243,378.44 | 6,769.42 | ... | *320,533.80 | K 263,312.95 | ... | ... |
| Totals | $65,654.08 | ... | $23,703,642.99 | $379,568.00 | ... | $47,174,810.44 | $7,400,448.33 | ... | ... |

*CONSOLIDATED SCHOOLS

| | |
|---|---|
| (C) Clearview Regional High School | $2,308,055.00 |
| (G) Gateway Regional High School | 2,147,580.34 |
| (K) Kingsway Regional High School | 1,292,386.99 |
| (S) Southern Regional High School | 1,652,426.00 |
| | $7,400,448.33 |

## Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Clayton Boro | $ 610,000.00 | $ 2,304,517.28 | $ 15,111,800 | $ 112,000.00 | $ 653,330.75 | $ 166,856.91 | $ 932,187.66 | $ 38,625 | $ 17,050 |
| 2. Deptford Twp. | 1,365,161.27 | 10,458,258.50 | 51,998,200 | 565,000.00 | 3,056,830.33 | 575,000.00 | 4,196,830.33 | 140,850 | 93,150 |
| 3. East Greenwich Twp. | ............... | 1,821,852.97 | 4,162,290 | 368,321.83 | 1,015,843.17 | 60,000.00 | 1,444,165.00 | 20,700 | 15,550 |
| 4. Elk Twp. | 145,000.00 | 1,098,006.65 | 2,273,950 | 163,106.42 | 283,516.99 | 90,000.00 | 536,623.41 | 28,350 | 9,150 |
| 5. Franklin Twp. | 779,573.50 | 4,736,970.99 | 12,093,400 | 150,000.00 | 1,611,223.40 | 555,000.00 | 2,316,223.40 | 105,750 | 36,350 |
| 6. Glassboro Boro | 1,178,284.94 | 5,995,073.82 | 80,295,100 | 297,837.70 | 1,947,166.31 | 260,000.00 | 2,552,004.01 | 62,325 | 37,800 |
| 7. Greenwich Twp. | 516,130.39 | 5,047,600.03 | 5,917,900 | 220,000.00 | 1,271,904.12 | 38,000.00 | 1,529,904.12 | 57,600 | 27,800 |
| 8. Harrison Twp. | 168,000.00 | 1,937,928.18 | 7,421,300 | 84,048.36 | 336,089.24 | 135,000.00 | 555,137.60 | 17,775 | 11,000 |
| 9. Logan Twp. | 80,000.00 | 2,047,077.27 | 2,701,700 | 240,930.69 | 614,703.30 | 75,000.00 | 930,633.99 | 21,825 | 10,450 |
| 10. Mantua Twp. | 503,700.00 | 4,242,796.05 | 8,283,800 | 122,276.45 | 1,032,867.13 | 231,000.00 | 1,386,143.58 | 55,800 | 43,050 |
| 11. Monroe Twp. | 659,684.13 | 7,611,258.80 | 20,093,900 | 543,602.15 | 3,843,236.01 | 560,000.00 | 4,946,840.16 | 167,175 | 70,700 |
| 12. National Park Boro | 171,946.00 | 1,079,177.63 | 6,923,400 | 211,989.79 | 409,761.57 | 74,000.00 | 695,751.36 | 33,300 | 15,500 |
| 13. Newfield Boro | 149,061.58 | 682,778.52 | 1,763,300 | 112,299.45 | 112,866.20 | 30,000.00 | 255,165.65 | 18,450 | 4,100 |
| 14. Paulsboro Boro | 726,585.64 | 2,768,792.78 | 11,444,300 | 308,000.00 | 632,818.00 | 130,000.00 | 1,070,818.00 | 70,875 | 23,950 |
| 15. Pitman Boro | 1,140,630.00 | 4,304,851.65 | 28,084,400 | 21,120.09 | 842,784.15 | 155,000.00 | 1,018,904.24 | 62,325 | 34,450 |
| 16. South Harrison Twp. | 36,000.00 | 689,726.05 | 514,900 | 65,200.17 | 99,143.15 | 57,000.00 | 221,343.32 | 6,975 | 3,550 |
| 17. Swedesboro Boro | 89,300.00 | 732,397.32 | 2,833,900 | 75,000.00 | 267,698.00 | 82,669.70 | 425,367.70 | 23,175 | 4,800 |
| 18. Washington Twp. | 1,479,700.00 | 12,687,695.77 | 37,444,900 | 160,320.84 | 2,601,161.20 | 600,000.00 | 3,361,482.04 | 68,625 | 95,550 |
| 19. Wenonah Boro | 247,200.00 | 1,382,609.11 | 2,150,350 | 62,771.01 | 170,741.77 | 42,000.00 | 275,512.78 | 10,575 | 10,350 |
| 20. West Deptford Twp. | 421,175.64 | 9,882,219.77 | 40,033,800 | 930,000.00 | 2,132,347.04 | 151,000.00 | 3,213,347.04 | 81,225 | 65,850 |
| 21. Westville Boro | 368,000.00 | 1,939,277.43 | 3,582,900 | 175,000.00 | 643,175.31 | 70,263.81 | 888,439.12 | 62,100 | 18,400 |
| 22. Woodbury City | 1,210,042.43 | 4,904,766.00 | 31,221,200 | 265,000.00 | 1,253,509.09 | 180,000.00 | 1,698,509.09 | 78,300 | 36,100 |
| 23. Woodbury Heights Boro | 212,252.63 | 1,726,268.73 | 11,132,200 | ............... | 462,678.62 | 50,000.00 | 512,678.62 | 17,325 | 14,150 |
| 24. Woolwich Twp. | 26,000.00 | 859,994.61 | 3,517,400 | 58,166.94 | 280,055.42 | 33,000.00 | 371,222.36 | 6,525 | 2,600 |
| Totals | $12,283,428.15 | $90,941,897.91 | $391,000,490 | $5,311,991.89 | $25,602,452.27 | $4,420,790.42 | $35,335,234.58 | $1,256,550 | $701,400 |

County Percentage Level of Taxable Value of Real Property—100%

| | |
|---|---|
| Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget | $13,376,738.80 |
| Rate per $100 to be applied to Col. 11 for Apportionment of County Taxes | .625692797 |
| Rate per $100 to be applied to Col. 11 for Apportionment of County Library Taxes | .017403015 |
| Net County Taxes Apportioned (12AIII) | $23,703,642.99 |
| Adjustments (Net Total 12AIIb) | +65,654.08 |
| Total County Taxes Apportioned (Including Adjustments—Total 12AI) | $23,769,297.07 |

Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

## Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1982

| TAXING DISTRICT | 1<br>Taxable Value<br>(a)<br>Land | <br><br>(b)<br>Improvements Thereon | 2<br>Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3<br>Total Partial Exemptions | 4<br>Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5<br>Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6<br>Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 1. Bayonne City .......................... | $ 132,204,640 | $ 276,718,310 | $ 408,922,950 | .............. | $ 408,922,950 | $ 7,376,502 | $ 416,299,452 |
| 2. East Newark Boro .................. | 4,636,425 | 11,590,175 | 16,226,600 | .............. | 16,226,600 | 186,871 | 16,413,471 |
| 3. Guttenburg Town ................... | 8,092,400 | 85,621,600 | 93,714,000 | $ 55,200 | 93,658,800 | 390,859 | 94,049,659 |
| 4. Harrison Town ....................... | 26,592,400 | 60,782,650 | 87,375,050 | .............. | 87,375,050 | 853,833 | 88,228,883 |
| 5. Hoboken City .......................... | 26,485,800 | 76,069,500 | 102,555,300 | 1,444,800 | 101,110,500 | 1,647,801 | 102,758,301 |
| 6. Jersey City City ..................... | 297,327,100 | 450,620,950 | 747,948,050 | 783,100 | 747,164,950 | 31,140,372 | 778,305,322 |
| 7. Kearny Town ......................... | 90,512,615 | 235,229,850 | 325,742,465 | .............. | 325,742,465 | 5,232,166 | 330,974,631 |
| 8. North Bergen Twp. ............... | 205,937,349 | 444,629,636 | 650,566,985 | .............. | 650,566,985 | 10,093,701 | 660,660,686 |
| 9. Secaucus Town ...................... | 203,921,000 | 386,271,700 | 590,192,700 | 251,600 | 589,941,100 | 6,168,516 | 596,109,616 |
| 10. Union City City ...................... | 77,086,400 | 197,380,400 | 274,466,800 | 228,200 | 274,238,600 | 12,186,727 | 286,425,327 |
| 11. Weehawken Twp. ...................... | 34,248,400 | 79,848,300 | 114,096,700 | .............. | 114,096,700 | 1,088,237 | 115,184,937 |
| 12. West New York Town .......... | 47,180,350 | 131,430,214 | 178,610,564 | 718,750 | 117,891,814 | 1,583,594 | 179,475,408 |
| Totals | $1,154,224,879 | $2,436,193,285 | $3,590,418,164 | $3,481,650 | $3,586,936,514 | $77,949,179 | $3,664,885,693 |

## Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 | | 11 | 12 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Equalization | | | Apportionment of Taxes | | |
| | | | | | | | Section A County Taxes | | |
| | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | | | | | Deduct Overpayment | Add Underpayment |
| 1. Bayonne City | $ 8.607 | 50.60 | $ 566,445 | .......... | $ 462,742,444 | $ 879,606,341 | $ 9,430,753.90 | .......... | .......... |
| 2. East Newark Borough | 5.732 | 71.59 | .......... | .......... | 11,851,986 | 28,265,457 | 303,049.16<br>v 32,419.82 | .......... | .......... |
| 3. Guttenberg Town | 5.629 | 51.44 | .......... | .......... | 91,488,172 | 185,537,831 | 1,989,250.83<br>v 212,807.58 | .......... | .......... |
| 4. Harrison Town | 5.912 | 48.53 | 583,140 | .......... | 130,923,078 | 219,735,101 | 2,355,898.15<br>v 252,031.06 | .......... | .......... |
| 5. Hoboken City | 14.734 | 40.66 | 6,743,410 | .......... | 177,944,408<br>*13,071,759 | 300,517,878 | 3,222,013.74<br>v 344,687.03 | .......... | .......... |
| 6 Jersey City City | 11.918 | 54.82 | 19,643,243 | .......... | 726,310,984<br>*10,266,017<br>+11,680,832 | 1,546,206,398 | 16,577,710.05<br>v 1,773,462.84 | .......... | .......... |
| 7. Kearny Town | 6.853 | 41.99 | 6,279,618 | .......... | 517,303,446 | 854,557,695 | 9,162,172.47<br>v 980,157.84 | .......... | .......... |
| 8. North Bergen Twp. | 4.689 | 83.83 | 1,957,816 | .......... | 149,924,482 | 812,542,964 | 8,711,709.95<br>v 931,967.92 | .......... | .......... |
| 9. Secaucus Town | 3.371 | 88.40 | 905,209 | .......... | 107,765,537 | 704,780,362 | 7,556,329.16<br>v 808,366.71 | .......... | .......... |
| 10. Union City City | 8.799 | 76.47 | 18,780 | .......... | 101,079,644<br>*1,972,014 | 389,495,745 | 4,175,993.28<br>v 446,742.58 | .......... | .......... |
| 11. Weehawken Twp. | 8.865 | 69.74 | 457,733 | .......... | 30,873,983 | 146,516,653 | 1,570,883.81<br>v 168,051.20 | .......... | .......... |
| 12. West New York Town | 10.027 | 57.70 | 35,069 | .......... | 146,510,307<br>*218,971 | 326,239,755 | 3,497,791.80<br>v 374,189.42 | .......... | .......... |
| Totals | .......... | .......... | $37,190,443 | .......... | $2,691,928,044 | $8,394,004,180 | $74,878,440.30 | .......... | .......... |

INCLUDED IN COL. 10b
N.J.S.A. 55:14J-30(b)
+FOX LANCE

v VOCATIONAL SCHOOL

## Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Bayonne City | $ 353,740.68 | .............. | $ 9,077,103.22 | .............. | .............. | $13,181,966.50 | .............. | $ 504,937.50 | .............. |
| 2. East Newark Boro | 27,641.49 | .............. | 307,827.49 | .............. | .............. | 282,971.50 | .............. | .............. | .............. |
| 3. Guttenburg Town | 89.60 | .............. | 2,201,968.61 | .............. | .............. | 1,324,031.00 | .............. | 49,859.12 | .............. |
| 4. Harrison Town | 93,203.52 | .............. | 2,514,725.69 | .............. | .............. | 2,700,862.50 | .............. | .............. | .............. |
| 5. Hoboken City | 67,390.78 | 335.94 | 3,499,645.93 | .............. | .............. | 4,891,183.00 | .............. | 137,133.59 | |
| 6. Jersey City City | 616,673.24 | 11,375.06 | 17,745,874.71 | .............. | .............. | 26,985,589.00 | .............. | 689,513.52 | .............. |
| 7. Kearny Town | 55,024.92 | .............. | 10,087,305.39 | .............. | .............. | 12,167,907.50 | .............. | 425,887.36 | .............. |
| 8. North Bergen Twp. | 51,733.52 | 1,665.97 | 9,593,610.32 | .............. | .............. | 12,421,829.00 | .............. | 497,902.17 | .............. |
| 9. Secaucus Town | 31,634.73 | .............. | 8,333,061.14 | .............. | .............. | 6,711,128.12 | .............. | 97,180.00 | .............. |
| 10. Union City City | 40,876.82 | .............. | 4,581,859.04 | .............. | .............. | 5,750,216.50 | .............. | 67,484.00 | .............. |
| 11. Weehawken Twp. | 12,050.78 | .............. | 1,726,884.23 | .............. | .............. | 7,287,745.14 | .............. | 55,122.06 | .............. |
| 12. West New York Town | 41,241.96 | .............. | 3,830,739.26 | .............. | .............. | 2,626,145.00 | .............. | 22,340.25 | .............. |
| Totals | $1,391,302.04 | $13,376.97 | $73,500,515.23 | .............. | .............. | $96,331,574.76 | .............. | $2,547,359.57 | .............. |

## Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1980 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Bayonne City | $ 13,064,011.15 | $ 35,827,928.37 | $ 357,222,602 | $ 3,400,000.00 | $ 9,755,150.76 | $400,000.00 | $ 13,555,150.76 | $ 381,700.66 | $151,100.00 |
| 2. East Newark Boro | 349,905.02 | 940,704.01 | 934,700 | 50,000 | 417,346.06 | 8,000.00 | 475,346.06 | 15,300.00 | 2,900.00 |
| 3. Guttenburg Town | 1,717,449.22 | 5,293,308.15 | 3,553,200 | 300,000.00 | 480,545.52 | 30,000.00 | 810,545.52 | 33,329.48 | 6,650.00 |
| 4. Harrison Town | .............. | 5,215,588.19 | 14,995,650 | 1,074,000.00 | 8,324,177.21 | 55,000.00 | 9,453,177.21 | 49,150.00 | 19,950.00 |
| 5. Hoboken City | 6,611,912.33 | 15,139,874.85 | 150,740,500 | 1,000,000.00 | 10,580,055.13 | 1,527,000.00 | 13,107,055.13 | 74,481.08 | 15,750.00 |
| 6. Jersey City City | 47,334,543.62 | 92,755,520.85 | 421,475,379 | 7,000,000.00 | 87,057,903.21 | 6,000,000.00 | 100,057,903.21 | 810,290.01 | 229,450.00 |
| 7. Kearny Town | .............. | 22,681,100.25 | 66,870,105 | 1,181,617.65 | 20,245,017.02 | 533,121.00 | 21,959,755.67 | 205,621.67 | 81,350.00 |
| 8. North Bergen Twp. | 8,459,512.81 | 30,972,854.30 | 150,671,150 | 2,527,177.79 | 8,978,145.71 | 1,100,000.00 | 12,605,323,50 | 269,458.77 | 73,100.00 |
| 9. Secaucus Town | 4,951,857.38 | 20,093,266.64 | 63,568,600 | 1,500,000.00 | 2,714,185.12 | 150,000.00 | 4,364,185.12 | 83,603.10 | 45,800.00 |
| 10. Union City City | 13,274,997.78 | 25,199,724.02 | 53,566,548 | .............. | 8,681,056.66 | 980,000.00 | 9,661,056.66 | 134,958.11 | 30,650.00 |
| 11. Weehawken Twp. | 5,834,913.66 | 10,210,283.14 | 11,383,400 | .............. | 4,077,617.22 | 200,000.00 | 4,277,617.22 | 33,868.23 | 13,950.00 |
| 12. West New York Town | 8,345,858.58 | 17,994,298.34 | 76,194,356 | 1,300,000.00 | 5,990,053.35 | 700,000.00 | 7,990,053.35 | 96,112.47 | 22,250.00 |
| Totals | $109,944,961.55 | $282,324,411.11 | $1,371,176,190 | $19,332,795.44 | $167,301,252.99 | $11,683,121.00 | $198,317,169.43 | $2,187,873.58 | $692,900.00 |

| | |
|---|---|
| Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the Support of the County Budget | $55,793,314.23 |
| Rate per $100 to be applied to Col. 11 for apportionment of County Taxes | 1.072153756 |
| Rate per $100 to be applied to Col. 11 for apportionment of County Vocational School Taxes | .1146976783 |

| | |
|---|---|
| Net County Taxes Apportioned (12 A111) | $73,500,515.23 |
| +Adjustments (Net Total 12A 11b) | $ 1,377,925.07 |
| Total County Taxes Apportioned (Including Adjustments—Total 12 A I) | $74,878,440.30 |

‡Net overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

COUNTY PERCENTAGE LEVEL OF TAXABLE VALUE OF REAL PROPERTY IN EFFECT 100%

## Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value | | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|---|---|
| | (a) Land | (b) Improvements Thereon | Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | Total Partial Exemptions | Net Total Taxable Value of Land and Improvements (Col. 2—3) | Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | Net Valuation Taxable (Cols. 4+5) |
| 1. Alexandria Twp. | $ 31,251,020 | $ 64,614,355 | $ 95,865,375 | ............... | $ 95,865,375 | $ 755,799 | $ 96,621,174 |
| 2. Bethlehem Twp. | 18,939,541 | 30,398,196 | 49,337,737 | ............... | 49,337,737 | 291,752 | 49,629,489 |
| 3. Bloomsbury Boro | 2,534,180 | 10,008,985 | 12,543,165 | ............... | 12,543,165 | 291,458 | 12,834,623 |
| 4. Califon Boro | 9,274,180 | 18,897,500 | 28,171,680 | ............... | 28,171,680 | 738,432 | 28,910,112 |
| 5. Clinton Town | 20,543,750 | 33,274,000 | 53,817,750 | ............... | 53,817,750 | 800,230 | 54,617,980 |
| 6. Clinton Twp. | 83,206,219 | 206,859,375 | 290,065,594 | ............... | 290,065,594 | 5,687,732 | 295,753,326 |
| 7. Delaware Twp. | 34,156,130 | 70,023,167 | 104,179,297 | ............... | 104,179,297 | 1,362,486 | 105,541,783 |
| 8. East Amwell Twp. | 27,518,170 | 57,928,692 | 85,446,862 | $1,000 | 85,445,862 | 845,302 | 86,291,164 |
| 9. Flemington Boro | 23,257,095 | 57,658,875 | 80,915,970 | ............... | 80,915,970 | 2,103,100 | 83,019,070 |
| 10. Franklin Twp. | 36,168,982 | 65,586,608 | 101,755,590 | ............... | 101,755,590 | 17,772,571 | 119,528,161 |
| 11. Frenchtown Boro | 4,995,862 | 18,172,470 | 23,168,332 | ............... | 23,168,332 | 518,316 | 23,686,648 |
| 12. Glen Gardner Boro | 2,488,907 | 6,150,980 | 8,639,887 | ............... | 8,639,887 | 125,063 | 8,764,950 |
| 13. Hampton Boro | 5,112,574 | 15,051,400 | 20,163,974 | ............... | 20,163,974 | 417,768 | 20,581,742 |
| 14. High Bridge Boro | 12,513,220 | 29,604,600 | 42,117,820 | ............... | 42,117,820 | 330,306 | 42,448,126 |
| 15. Holland Twp. | 29,671,550 | 69,891,425 | 99,562,975 | ............... | 99,562,975 | 1,739,325 | 101,302,300 |
| 16. Kingwood Twp. | 14,706,740 | 27,245,038 | 41,951,778 | ............... | 41,951,778 | 673,110 | 42,624,888 |
| 17. Lambertville City | 13,094,060 | 41,636,700 | 54,730,760 | ............... | 54,730,760 | 920,183 | 55,650,943 |
| 18. Lebanon Boro | 4,693,337 | 9,546,999 | 14,240,336 | ............... | 14,240,336 | 657,840 | 14,898,176 |
| 19. Lebanon Twp. | 62,650,220 | 95,639,699 | 158,289,919 | ............... | 158,289,919 | 1,237,935 | 159,527,854 |
| 20. Milford Boro | 8,163,566 | 33,753,000 | 41,916,566 | ............... | 41,916,566 | 361,574 | 42,278,140 |
| 21. Raritan Twp. | 71,481,400 | 166,087,700 | 237,569,100 | ............... | 237,569,100 | 3,102,000 | 240,671,100 |
| 22. Readington Twp. | 132,344,226 | 240,652,668 | 372,996,894 | ............... | 372,996,894 | 4,164,926 | 377,161,820 |
| 23. Stockton Boro | 5,088,600 | 12,044,200 | 17,132,800 | ............... | 17,132,800 | 158,788 | 17,291,588 |
| 24. Tewksbury Twp. | 59,596,400 | 124,231,800 | 183,828,200 | ............... | 183,828,200 | 1,420,628 | 185,248,828 |
| 25. Union Twp. | 33,906,690 | 87,208,783 | 121,115,473 | ............... | 121,115,473 | 876,907 | 121,992,380 |
| 26. West Amwell Twp. | 18,386,228 | 37,543,975 | 55,930,203 | ............... | 55,930,203 | 749,193 | 56,679,396 |
| Totals | $765,742,847 | $1,629,711,190 | $2,395,454,037 | $1,000 | $2,395,453,037 | $48,102,724 | $2,443,555,761 |

## Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 | | 11 | 12 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Equalization | | | Apportionment of Taxes | | |
| | | | | | | | Section A County Taxes | | |
| | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | | | | | Deduct Overpayment | Add Underpayment |
| 1. Alexandria Twp. | 2.430 | 104.11 | .......... | $ 1,918,908 | .......... | $ 94,702,266 | $ 44,212.85 | .......... | .......... |
| 2. Bethlehem Twp. | 4.310 | 56.93 | $ 4,920 | .......... | $ 38,470,439 | 88,104,848 | 413,266.84 | .......... | .......... |
| 3. Bloomsbury Boro | 3.720 | 66.22 | 1,814 | .......... | 6,972,533 | 19,808,970 | 92,916.46 | .......... | .......... |
| 4. Califon Boro | 2.550 | 108.00 | .......... | 1,595,713 | .......... | 27,314,399 | 128,121.61 | .......... | .......... |
| 5. Clinton Town | 3.110 | 96.44 | 1,725 | .......... | 3,371,941 | 57,991,646 | 272,017.09 | .......... | .......... |
| 6. Clinton Twp. | 2.100 | 109.44 | 2,285 | 21,077,361 | .......... | 274,678,250 | 1,288,412.78 | .......... | .......... |
| 7. Delaware Twp. | 2.550 | 84.87 | .......... | .......... | 21,655,128 | 127,196,911 | 596,633.06 | .......... | .......... |
| 8. East Amwell Twp. | 2.530 | 77.32 | 21,932 | 293 | 27,921,217 | 114,234,020 | 535,829.00 | .......... | .......... |
| 9. Flemington Boro | 3.460 | 71.58 | 724 | .......... | 36,246,407 | 119,266,201 | 559,433.07 | .......... | .......... |
| 10. Franklin Twp. | 1.990 | 113.71 | 3,756 | 9,708,596 | .......... | 109,823,321 | 515,140.06 | .......... | .......... |
| 11. Frenchtown Boro | 3.530 | 75.25 | .......... | .......... | 9,257,398 | 32,944,046 | 154,528.18 | .......... | .......... |
| 12. Glen Gardner Boro | 5.140 | 59.18 | 327 | .......... | 6,238,133 | 15,003,410 | 70,375.38 | .......... | .......... |
| 13. Hampton Boro | 3.650 | 86.53 | 6,764 | .......... | 3,417,438 | 24,005,944 | 112,602.89 | .......... | .......... |
| 14. High Bridge Boro | 4.490 | 59.69 | 12,686 | .......... | 31,573,893 | 74,034,705 | 347,269.07 | .......... | .......... |
| 15. Holland Twp. | .950 | 73.16 | 13,420 | .......... | 44,776,623 | 146,092,343 | 685,264.45 | .......... | .......... |
| 16. Kingwood Twp. | 4.500 | 52.32 | .......... | .......... | 40,425,247 | 83,050,135 | 389,557.07 | .......... | .......... |
| 17. Lambertville City | 3.330 | 70.39 | 9,191 | .......... | 26,514,489 | 82,174,623 | 385,450.37 | .......... | .......... |
| 18. Lebanon Boro | 4.360 | 65.44 | 108 | .......... | 7,865,325 | 22,763,609 | 106,775.56 | .......... | .......... |
| 19. Lebanon Twp. | 1.450 | 106.50 | 77 | 6,723,528 | .......... | 152,804,403 | 716,748.21 | .......... | .......... |
| 20. Milford Boro | 2.450 | 88.79 | 1,779 | .......... | 14,109,533 | 56,389,452 | 264,501.80 | .......... | .......... |
| 21. Raritan Twp. | 3.290 | 73.01 | 381 | .......... | 101,054,550 | 341,726,031 | 1,602,908.80 | .......... | .......... |
| 22. Readington Twp. | 2.200 | 103.75 | 7,094 | 8,344,256 | .......... | 368,824,658 | 1,730,018.31 | .......... | .......... |
| 23. Stockton Boro | 2.170 | 109.09 | .......... | 1,172,385 | .......... | 16,119,203 | 75,609.14 | .......... | .......... |
| 24. Tewksbury Twp. | 2.440 | 91.92 | .......... | .......... | 19,937,667 | 205,186,495 | 962,452.99 | .......... | .......... |
| 25. Union Twp. | 1.900 | 113.31 | 1,791 | 11,933,255 | .......... | 110,080,916 | 516,254.53 | .......... | .......... |
| 26. West Amwell Twp. | 3.200 | 75.10 | .......... | .......... | 19,859,278 | 76,538,674 | 359,014.28 | .......... | .......... |
| Totals | .......... | .......... | $90,774 | $82,474,295 | $459,667,239 | $2,840,839,479 | $13,325,313.85 | .......... | .......... |

## Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Alexandria Twp. | $ 3,867.16 | .............. | $ 440,345.69 | $ 26,429.54 | .............. | $ 995,238.00 | $ 793,139.60 | .............. | .............. |
| 2. Bethlehem Twp. | 2,690.93 | .............. | 410,575.91 | 24,657.65 | .............. | 1,028,274.50 | 634,245.21 | .............. | .............. |
| 3. Bloomsbury Boro | 149.69 | .............. | 92,766.77 | 5,572.13 | .............. | 328,847.00 | .............. | .............. | .............. |
| 4. Califon Boro | 2,326.64 | .............. | 125,794.97 | 7,562.94 | .............. | 300,223.97 | 196,536.10 | .............. | .............. |
| 5. Clinton Town | 708.62 | .............. | 271,308.47 | 16,297.72 | .............. | 606,638.25 | 461,171.25 | .............. | .............. |
| 6. Clinton Twp. | 5,981.70 | .............. | 1,282,431.08 | 77,023.49 | .............. | 2,505,399.50 | 1,956,068.07 | .............. | .............. |
| 7. Delaware Twp. | 3,552.04 | .............. | 593,081.02 | 35,614.24 | .............. | 1,050,202.99 | 742,999.57 | .............. | .............. |
| 8. East Amwell Twp. | 2,165.82 | .............. | 533,663.18 | 32,052.50 | .............. | 957,708.50 | 656,116.22 | .............. | .............. |
| 9. Flemington Boro | .............. | .............. | 559,433.07 | .............. | .............. | 1,190,504.68 | 625,521.82 | .............. | .............. |
| 10. Franklin Twp. | 248.40 | .............. | 514,891.66 | 30,931.06 | .............. | 816,475.00 | 946,567.65 | .............. | .............. |
| 11. Frenchtown Boro | 193.38 | .............. | 154,334.80 | 9,270.77 | .............. | 398,675.00 | 193,906.58 | .............. | .............. |
| 12. Glen Gardner Boro | .............. | .............. | 70,375.38 | 4,227.88 | .............. | 172,446.00 | 103,300.52 | .............. | .............. |
| 13. Hampton Boro | 1,431.63 | .............. | 111,171.26 | 6,669.03 | .............. | 337,101.00 | 151,321.74 | .............. | .............. |
| 14. High Bridge Boro | 1,831.24 | .............. | 345,437.83 | 20,741.68 | .............. | 763,442.00 | 543,638.57 | .............. | .............. |
| 15. Holland Twp. | 1,060.00 | .............. | 684,204.45 | 41,096.80 | .............. | .............. | 232,500.00 | .............. | .............. |
| 16. Kingwood Twp. | 1,387.10 | .............. | 388,169.97 | 23,315.51 | .............. | 899,647.00 | 604,633.30 | .............. | .............. |
| 17. Lambertville City | 302.79 | .............. | 385,147.58 | .............. | .............. | 481,370.50 | 673,628.33 | .............. | .............. |
| 18. Lebanon Boro | .............. | .............. | 106,775.56 | 6,414.66 | .............. | 285,170.00 | 189,898.94 | .............. | .............. |
| 19. Lebanon Twp. | 1,642.94 | .............. | 715,105.27 | 42,952.63 | .............. | 355,551.00 | 1,155,540.83 | .............. | .............. |
| 20. Milford Boro | 728.75 | .............. | 263,773.05 | .............. | .............. | 362,596.00 | 386,910.16 | .............. | .............. |
| 21. Raritan Twp. | 3,511.63 | .............. | 1,599,397.17 | 96,075.64 | .............. | 3,042,534.56 | 2,129,080.47 | .............. | .............. |
| 22. Readington Twp. | 8,334.52 | .............. | 1,721,683.79 | 103,366.43 | .............. | 3,549,094.50 | 2,165,297.93 | .............. | .............. |
| 23. Stockton Boro | 298.18 | .............. | 75,310.96 | 4,521.26 | .............. | 99,734.50 | 156,592.03 | .............. | .............. |
| 24. Tewksbury Twp. | 1,732.08 | .............. | 960,720.91 | 57,699.00 | .............. | 1,623,904.57 | 1,688,603.95 | .............. | .............. |
| 25. Union Twp. | 1,152.60 | .............. | 515,101.93 | 30,948.83 | .............. | 848,464.22 | 920,987.45 | .............. | .............. |
| 26. West Amwell Twp. | 137.01 | .............. | 358,877.27 | 21,558.61 | .............. | 565,186.84 | 739,324.63 | .............. | .............. |
| Totals | $45,434.85 | .............. | $13,279,879.00 | $725,000.00 | .............. | $23,585,430.08 | $19,047,530.92 | .............. | .............. |

## Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes |  | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget |  |  |  | 15 Deductions Allowed (C. 73, L. 1976) |  |
|---|---|---|---|---|---|---|---|---|---|
|  | Section C | Section D |  |  |  |  |  |  |  |
|  | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Alexandria Twp. | $ 84,692.00 | $ 2,339,844.83 | $ 9,667,200 | $ 175,000.00 | $ 286,857.24 | $ 197,256.90 | $ 659,114.14 | $ 13,725.00 | $ 9,400.00 |
| 2. Bethlehem Twp. | 38,271.28 | 2,136,024.55 | 899,700 | 375,000.00 | 276,127.23 | 153,000.00 | 804,127.23 | 11,250.00 | 9,500.00 |
| 3. Bloomsbury Boro | 50,000.00 | 477,185.90 | 1,506,600 | 30,000.00 | 59,135.13 | 20,973.18 | 110,108.31 | 6,975.00 | 3,300.00 |
| 4. Califon Boro | 105,246.00 | 735,363.98 | 2,198,800 | 32,995.80 | 92,556.20 | 40,000.00 | 165,552.00 | 8,325.00 | 4,000.00 |
| 5. Clinton Town | 338,456.66 | 1,693,872.35 | 10,322,036 | 80,000.00 | 233,299.79 | 65,000.00 | 378,299.79 | 8,325.00 | 6,700.00 |
| 6. Clinton Twp. | 385,618.76 | 6,206,540.90 | 52,600,264 | 745,000.00 | 947,873.26 | 275,000.00 | 1,967,873.26 | 26,100.00 | 25,050.00 |
| 7. Delaware Twp. | 260,396.04 | 2,682,293.86 | 3,860,100 | 264,912.40 | 347,289.58 | 195,000.00 | 807,201.98 | 21,375.00 | 11,700.00 |
| 8. East Amwell Twp. | ............... | 2,179,540.40 | 2,720,200 | 400,000.00 | 383,304.91 | 150,000.00 | 933,304.91 | 15,075.00 | 11,650.00 |
| 9. Flemington Boro | 496,097.38 | 2,871,556.95 | 14,013,100 | 40,000.00 | 894,176.26 | 95,000.00 | 1,029,176.26 | 18,900.00 | 7,550.00 |
| 10. Franklin Twp. | 64,201.67 | 2,373,067.04 | 5,761,050 | 100,000.00 | 297,262.24 | 120,000.00 | 517,262.24 | 13,500.00 | 9,000.00 |
| 11. Frenchtown Boro | 79,094.84 | 835,281.99 | 1,807,900 | 95,000.00 | 181,233.44 | 55,000.00 | 331,233.44 | 12,150.00 | 4,250.00 |
| 12. Glen Gardner Boro | 99,628.07 | 449,977.85 | 434,850 | 16,670.00 | 88,767.46 | 42,000.00 | 147,437.46 | 4,725.00 | 2,300.00 |
| 13. Hampton Boro | 143,156.27 | 749,419.30 | 1,153,200 | 32,000.00 | 145,285.81 | 63,500.00 | 240,785.81 | 5,400.00 | 3,400.00 |
| 14. High Bridge Boro | 228,603.30 | 1,901,863.38 | 4,570,800 | 210,000.00 | 314,233.51 | 85,000.00 | 609,233.51 | 19,575.00 | 11,525.00 |
| 15. Holland Twp. | ............... | 957,801.25 | 6,091,640 | 320,000.00 | 3,899,878.21 | 31,014.26 | 4,250,892.47 | 31,792.00 | 19,350.00 |
| 16. Kingwood Twp. | ............... | 1,915,765.78 | 2,271,250 | 200,000.00 | 270,978.79 | 175,000.00 | 645,978.79 | 17,775.00 | 7,350.00 |
| 17. Lambertville City | 308,075.58 | 1,848,221.99 | 8,577,900 | 40,900.00 | 416,921.96 | 200,000.00 | 657,821.96 | 45,255.00 | 11,550.00 |
| 18. Lebanon Boro | 60,450.00 | 648,709.16 | 1,070,900 | 33,500.00 | 92,862.60 | 27,298.40 | 153,661.00 | 4,950.00 | 2,800.00 |
| 19. Lebanon Twp. | 31,970.55 | 2,301,120.28 | 60,774,050 | 1,200,000.00 | 1,663,661.59 | 108,755.06 | 2,972,416.65 | 32,400.00 | 14,650.00 |
| 20. Milford Boro | ............... | 1,033,279.21 | 4,447,750 | 300,000.00 | 463,212.37 | 13,679.91 | 776,892.28 | 14,625.00 | 4,350.00 |
| 21. Raritan Twp. | 1,047,956.92 | 7,515,044.76 | 62,714,000 | 300,000.00 | 1,433,482.31 | 300,000.00 | 2,033,482.31 | 32,400.00 | 29,250.00 |
| 22. Readington Twp. | 724,130.90 | 8,263,573.55 | 18,834,800 | 300,000.00 | 1,307,659.30 | 350,000.00 | 1,957,659.30 | 38,535.00 | 36,700.00 |
| 23. Stockton Boro | 36,903.03 | 375,061.78 | 1,514,000 | 32,500.00 | 60,808.93 | 35,000.00 | 128,308.93 | 6,300.00 | 2,750.00 |
| 24. Tewksbury Twp. | 176,968.77 | 4,507,897.20 | 8,068,000 | 385,000.00 | 576,779.88 | 175,000.00 | 1,136,779.88 | 8,100.00 | 14,350.00 |
| 25. Union Twp. | ............... | 2,315,502.43 | 33,981,200 | 231,308.00 | 378,987.98 | 110,000.00 | 720,295.98 | 12,825.00 | 9,950.00 |
| 26. West Amwell Twp. | 123,679.63 | 1,808,626.98 | 6,122,100 | 169,000.00 | 307,886.65 | 100,000.00 | 576,886.65 | 14,400.00 | 8,900.00 |
| Totals | $4,885,597.65 | $61,522,437.65 | $326,183,390 | $6,108,786.20 | $15,420,522.63 | $3,182,477.71 | $24,711,786.54 | $444,757.00 | $281,075.00 |

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated for the Support of the County Budget ........ $ 4,565,167.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes ........ 0.46906254
Net County Taxes Apportioned (12.A.111) ........ $13,279,879.00
*Adjustments (Net Total—12.A.II) ........ 45,434.85
Total County Taxes Apportioned (including adjustments—Total 12.A.I) ........ $13,325,313.85

*Net Overpayments are added to the Net Taxes Apportioned. Net Underpayments are deducted from the Net Taxes Apportioned.

Rate per $100 to be applied to Col. 11 for apportionment of Library Taxes ........ 0.02817946

## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value (a) Land | 1 Taxable Value (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 1. East Windsor Twp. | $ 67,550,770 | $ 202,411,958 | $ 269,962,728 | .............. | $ 269,962,728 | $ 2,602,942 | $ 272,565,670 |
| 2. Ewing Twp. | 35,100,518 | 181,868,225 | 216,968,743 | $ 202,910 | 216,765,833 | 4,610,735 | 221,376,568 |
| 3. Hamilton Twp. | 257,325,800 | 840,464,700 | 1,097,790,500 | .............. | 1,097,790,500 | 27,525,025 | 1,125,315,525 |
| 4. Hightstown Boro | 11,521,600 | 31,158,800 | 42,680,400 | 4,700 | 42,675,700 | 2,109,826 | 44,785,526 |
| 5. Hopewell Boro | 5,620,480 | 21,692,879 | 27,313,359 | .............. | 27,313,359 | 878,387 | 28,191,746 |
| 6. Hopewell Twp. | 90,587,600 | 205,252,900 | 295,840,500 | 94,000 | 295,746,500 | 2,695,836 | 298,442,336 |
| 7. Lawrence Twp. | 98,257,050 | 321,681,800 | 419,938,850 | .............. | 419,938,850 | 3,543,100 | 423,481,950 |
| 8. †Pennington Boro | 21,011,500 | 52,032,450 | 73,043,950 | .............. | 73,043,950 | 1,744,275 | 74,788,225 |
| 9. Princeton Boro | 101,856,700 | 245,438,430 | 347,295,130 | .............. | 347,295,130 | 7,659,174 | 354,954,304 |
| 10. Princeton Twp. | 223,672,020 | 410,599,450 | 634,271,470 | .............. | 634,271,470 | 2,947,380 | 637,218,850 |
| 11. Trenton City | 64,621,890 | 243,112,730 | 307,734,620 | 1,656,230 | 306,078,390 | 20,344,598 | 326,422,988 |
| 12. Washington Twp. | 18,692,250 | 35,886,900 | 54,579,150 | .............. | 54,579,150 | 894,892 | 55,474,042 |
| 13. West Windsor Twp. | 34,295,770 | 107,833,240 | 142,129,010 | 62,800 | 142,066,210 | 3,939,692 | 146,005,902 |
| Totals | $1,030,113,948 | $2,899,434,462 | $3,929,548,410 | $2,020,640 | $3,927,527,770 | $81,495,862 | $4,009,023,632 |

†Revalued District

## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 Equalization | | 11 | 12 Apportionment of Taxes | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Section A County Taxes | | |
| | | | | | | | | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | Deduct Overpayment | Add Underpayment |
| 1. East Windsor Twp. | $ 4.93 | 64.46 | $ 28 | ........ | $ 157,509,300 | $ 430,074,300 | $ 3,599,232.53 | ........ | ........ |
| 2. Ewing Twp. | 8.94 | 32.77 | 173,248 | ........ | 487,334,057 | 708,883,873 | 5,932,541.76 | ........ | ........ |
| 3. Hamilton Twp. | 3.91 | 73.78 | 199,066 | ........ | 426,824,233 | 1,552,338,824 | 12,991,288.53 | ........ | ........ |
| 4. Hightstown Boro | 6.41 | 51.68 | 16,545 | ........ | 42,436,260 | 87,238,331 | 730,084.38 | ........ | ........ |
| 5. Hopewell Boro | 4.61 | 56.08 | 24,428 | ........ | 22,671,251 | 50,887,425 | 425,869.15 | ........ | ........ |
| 6. Hopewell Twp. | 3.38 | 71.74 | 2,428 | ........ | 127,538,320 | 425,983,084 | 3,564,987.92 | ........ | ........ |
| 7. Lawrence Twp. | 4.23 | 59.42 | 11,600 | ........ | 313,581,251 | 737,074,801 | 6,618,467.39 | ........ | ........ |
| 8. Pennington Boro | 2.2[illegible] | 108.79 | 1,328 | 5,012,811 | ........ | 69,776,742 | 583,950.99 | ........ | ........ |
| 9. Princeton Boro | 2.[illegible] | 100.29 | 64,931 | ........ | 6,797,186 | 361,816,421 | 3,027,986.83 | ........ | ........ |
| 10. Princeton Twp. | 2.2[illegible] | 97.96 | 17,527 | ........ | 23,035,062 | 660,271,439 | 5,525,711.68 | ........ | ........ |
| 11. Trenton City | 12.23 | 48.48 | 1,616,571 | ........ | 388,786,114 | 716,825,673 | 5,999,005.49 | ........ | ........ |
| 12. Washington Twp. | 3.95 | 54.47 | 3,606 | ........ | 46,448,508 | 103,926,156 | 869,742.26 | ........ | ........ |
| 13. West Windsor Twp. | 6.74 | 39.46 | 505,151 | ........ | 227,437,954 | 373,949,007 | 3,129,522.61 | ........ | ........ |
| Total | ........ | ........ | $2,636,457 | $5,012,811 | $2,272,399,496 | $6,279,046,774 | $52,548,391.54 | ........ | ........ |

## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. East Windsor Twp. | $ 44,962.83 | .............. | $ 3,554,269.70 | $ 161,991.21 | .............. | .............. | $*7,220,680.05 | .............. | .............. |
| 2. Ewing Twp. | 118,405.62 | .............. | 5,814,136.16 | 298,139.85 | .............. | $12,003,254.50 | .............. | .............. | .............. |
| 3. Hamilton Twp. | 24,839.47 | .............. | 12,966,449.06 | .............. | .............. | 24,703,813.50 | .............. | .............. | .............. |
| 4. Hightstown Boro | 20,013.75 | .............. | 701,070.63 | 36,010.47 | .............. | .............. | *1,460,946.55 | .............. | .............. |
| 5. Hopewell Boro | .............. | .............. | 425,869.15 | .............. | .............. | .............. | **694,712.62 | .............. | .............. |
| 6. Hopewell Twp. | 4,896.50 | .............. | 3,560,091.42 | 182,058.89 | .............. | .............. | **5,596,626.81 | .............. | .............. |
| 7. Lawrence Twp. | 13,163.64 | .............. | 6,155,303.75 | 314,803.45 | .............. | 8,504,187.00 | .............. | .............. | .............. |
| 8. Pennington Boro | 1,499.04 | .............. | 582,451.95 | .............. | .............. | .............. | **903,344.57 | .............. | .............. |
| 9. Princeton Boro | 58,023.64 | .............. | 2,969,963.19 | .............. | .............. | .............. | ***3,700,515.35 | .............. | .............. |
| 10. Princeton Twp. | 102,424.57 | .............. | 5,423,267.11 | .............. | .............. | .............. | ***6,711,835.15 | .............. | .............. |
| 11. Trenton City | 82,239.07 | .............. | 5,936,766.42 | .............. | .............. | 13,542,731.50 | .............. | 66,337.14 | .............. |
| 12. Washington Twp. | .............. | .............. | 869,742.26 | 44,476.03 | .............. | 1,274,937.49 | .............. | .............. | .............. |
| 13. West Windsor Twp. | 689.86 | .............. | 3,128,832 75 | 160,000.10 | .............. | .............. | ****4,809,141.16 | .............. | .............. |
| Totals | $460,157.99 | .............. | $52,088,233.55 | $1,217,480.00 | .............. | $60,028,923.99 | $31,097,802.26 | $66,337.14 | .............. |

*East Windsor-Hightstown Regional School District
**Hopewell Valley Regional School District
***Princeton Regional School District
****West Windsor-Plainsboro (Middlesex Co.) Regional School District

## Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. East Windsor Twp. | $ 2,471,242.00 | $ 13,428,182.96 | $ 29,493,000 | $ 860,000.00 | $ 2,281,758.00 | $ 300,000.00 | $ 3,441,758.00 | $ 15,750 | $ 30,250 |
| 2. Ewing Twp. | 1,661,888.85 | 19,777,419.36 | 130,228,950 | 1,160,760.00 | 7,172,832.55 | 520,000.00 | 8,853,592.55 | 221,850 | 142,700 |
| 3. Hamilton Twp. | 6,301,766.94 | 43,972,029.50 | 134,076,030 | 1,641,000.00 | 16,116,523.97 | 1,000,651.33 | 18,758,175.30 | 631,060 | 371,100 |
| 4. Hightstown Boro | 673,109.00 | 2,871,136.65 | 22,557,238 | 75,000.00 | 505,050.00 | 104,000.00 | 684,050.00 | 20,250 | 12,050 |
| 5. Hopewell Boro | 177,608.00 | 1,296,189.77 | 3,693,300 | 98,571.66 | 197,168.72 | 22,000.00 | 317,740.38 | 13,355 | 5,300 |
| 6. Hopewell Twp. | 745,239.68 | 10,084,016.80 | 24,343,600 | 500,000.00 | 1,741,262.40 | 365,000.00 | 2,606,262.40 | 43,875 | 43,800 |
| 7. Lawrence Twp. | 2,942,184.77 | 17,916,478.97 | 96,917,650 | 428,300.00 | 4,874,204.42 | 446,850.50 | 5,749,354.92 | 97,200 | 63,400 |
| 8. Pennington Boro | 200,419.91 | 1,686,216.43 | 13,330,550 | 120,000.00 | 294,803.15 | 45,000.00 | 459,803.15 | 8,805 | 7,750 |
| 9. Princeton Boro | 1,863,582.00 | 8,534,060.54 | 252,655,990 | 135,000.00 | 3,223,566.80 | 393,000.00 | 3,751,566.80 | 28,800 | 13,600 |
| 10. Princeton Twp. | 2,161,899.00 | 14,297,021.26 | 165,526,890 | 250,000.00 | 3,129,336.00 | 500,000.00 | 3,879,336.00 | 33,300 | 33,450 |
| 11. Trenton City | 20,381,806.87 | 39,927,643.93 | 363,347,670 | 1,100,000.00 | 28,018,400.71 | 2,700,000.00 | 31,818,400.71 | 846,285 | 158,825 |
| 12. Washington Twp. | 0 | 2,189,155.78 | 4,303,840 | 278,628.95 | 1,288,741.74 | 139,000.00 | 1,706,370.69 | 13,950 | 11,500 |
| 13. West Windsor Twp. | 1,741,743.78 | 9,839,717.79 | 15,282,250 | 360,000.00 | 2,641,561.00 | 423,000.00 | 3,424,561.00 | 23,850 | 24,050 |
| **Totals** | $41,322,492.80 | $185,821,269.74 | $1,255,756,958 | $7,007,260.61 | $71,485,209.46 | $6,958,501.83 | $85,450,971.90 | $1,998,330 | $917,775 |

| | |
|---|---|
| Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget | $21,287,457.22 |
| Rate per $100 to be applied to Col. 11 for apportionment of County Taxes | .836884855 |
| Net County Taxes Apportioned (12 A III) | $52,088,233.55 |
| ‡Adjustments (Net Total 12 A IIb) | + 460,157.99 |
| Total County Taxes Apportioned (Including Adjustments—Total 12 A I) | $52,548,391.54 |

| | |
|---|---|
| County Library Budget | $ 1,217,480.00 |
| Total Adjustments | 9,531.29 |
| | $1,227,011.29 |
| County Library Apportioned Rate | .042795798 |

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

## Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value (a) Land | 1 Taxable Value (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 1. Carteret Boro | $ 93,331,800 | 245,884,100 | 339,215,900 | ............... | 339,215,900 | 3,508,541 | 342,724,441 |
| 2. Cranbury Twp. | 21,439,800 | 74,055,900 | 95,495,700 | ............... | 95,495,700 | 1,061,553 | 96,557,253 |
| 3. Dunellen Boro | 51,182,800 | 92,675,500 | 143,858,300 | ............... | 143,858,300 | 3,532,469 | 147,390,769 |
| 4. East Brunswick Twp. | 180,193,100 | 434,072,700 | 614,265,800 | ............... | 614,265,800 | 7,240,756 | 621,506,556 |
| 5. Edison Twp. | 304,790,500 | 854,106,100 | 1,158,896,600 | ............... | 1,158,896,600 | 10,988,111 | 1,169,884,711 |
| 6. Helmetta Boro | 2,402,500 | 10,826,700 | 13,229,200 | ............... | 13,229,200 | 142,800 | 13,372,000 |
| 7. Highland Park Boro | 58,818,200 | 132,066,000 | 190,884,200 | $ 21,200 | 190,863,00 | 1,656,973 | 192,519,973 |
| 8. Jamesburg Boro | 17,173,600 | 47,848,500 | 64,658,100 | ............... | 64,658,100 | 1,899,075 | 66,557,175 |
| 9. Metuchen Boro | 62,388,300 | 131,928,900 | 194,317,200 | ............... | 194,317,200 | 6,225,659 | 200,542,859 |
| 10. Middlesex Boro | 67,885,100 | 129,348,800 | 197,233,900 | ............... | 197,233,900 | 1,755,000 | 198,988,900 |
| 11. Milltown Boro | 47,950,400 | 99,019,500 | 146,969,900 | ............... | 146,969,900 | 596,762 | 147,566,662 |
| 12. Monroe Twp. | 58,219,300 | 215,961,400 | 274,180,700 | ............... | 274,180,700 | 3,317,502 | 277,498,202 |
| 13. New Brunswick City | 92,697,100 | 286,666,800 | 379,363,900 | 897,500 | 378,466,400 | 52,994,900 | 431,461,300 |
| 14. North Brunswick Twp. | 102,996,000 | 261,938,700 | 364,934,700 | ............... | 364,934,700 | 3,787,000 | 368,721,700 |
| 15. Old Bridge Twp. | 293,455,100 | 690,014,500 | 983,469,600 | 858,100 | 982,611,500 | 7,774,700 | 990,386,200 |
| 16. Perth Amboy City | 86,337,400 | 235,987,700 | 322,325,100 | 6,300 | 322,318,800 | 5,202,276 | 327,521,076 |
| 17. Piscataway Township | 203,707,600 | 545,259,900 | 748,967,500 | ............... | 748,967,500 | 20,289,608 | 769,257,108 |
| 18. Plainsboro Township | 36,401,800 | 157,859,700 | 194,261,500 | 2,085,800 | 192,175,700 | 2,730,683 | 194,906,383 |
| 19. Sayreville Borough | 165,310,100 | 460,765,800 | 626,075,900 | 1,125,900 | 624,950,000 | 5,979,995 | 630,929,995 |
| 20. South Amboy City | 29,104,100 | 66,585,400 | 95,689,500 | ............... | 95,689,500 | 1,474,055 | 97,163,555 |
| 21. South Brunswick Twp. | 97,848,150 | 258,833,650 | 356,681,800 | 8,600 | 356,673,200 | 6,102,354 | 362,775,554 |
| 22. South Plainfield Boro | 167,860,500 | 399,090,900 | 566,951,400 | ............... | 566,951,400 | 6,331,000 | 573,282,400 |
| 23. South River Boro | 40,644,650 | 122,255,100 | 162,899,750 | ............... | 162,899,750 | 1,027,380 | 163,927,130 |
| 24. Spotswood Boro | 24,351,500 | 63,181,700 | 87,533,200 | ............... | 87,533,200 | 1,499,600 | 89,032,800 |
| 25. Woodbridge Twp. | 367,640,400 | 841,528,500 | 1,209,168,900 | ............... | 1,209,168,900 | 12,440,795 | 1,221,609,695 |
| Totals | $2,674,129,800 | $6,857,398,450 | $9,531,528,250 | $5,003,400 | $9,526,524,850 | $169,559,547 | $9,696,084,397 |

## Abstract of Ratables and Exemptions i n the County of Middlesex, for the Year 1982 (Continued)

| TAXING DISTRICT | 7<br>General Tax Rate to Apply per $100 Valuation | 8<br>County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9<br>Tru of Ra Pr (C L. Value Class II ilroad perty 139, 1966) | 10<br>Equalization<br>(a)<br>Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | 10<br>Equalization<br>(b)<br>Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | 11<br>Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | 12<br>Apportionment of Taxes<br>Section A County Taxes<br>I<br>Total County Taxes Apportioned (Including Total Net Adjustments) | 12<br>II Adjustments Resulting From<br>(a) County Equalization Table Appeals (R.S. 54:2-37)<br>Deduct Overpayment | 12<br>II Adjustments Resulting From<br>(a) County Equalization Table Appeals (R.S. 54:2-37)<br>Add Underpayment |
|---|---|---|---|---|---|---|---|---|---|
| 1. Carteret Boro | $3.79 | 73.30 | $ 33,355 | ............... | $ 159,525,060 | $ 502,282,856 | $2,823,547.60 | ............... | ............... |
| 2. Cranbury Twp. | 2.51 | 59.60 | 942 | ............... | 73,413,766 | 169,971,961 | 955,481.85 | ............... | ............... |
| 3. Dunellen Boro | 2.63 | 101.85 | 89,654 | ............... | 5,095,273 | 152,575,696 | 857,689.79 | ............... | ............... |
| 4. East Brunswick Twp. | 4.96 | 52.35 | 850 | ............... | 581,711,697 | 1,203,219,303 | 6,763,819.78 | ............... | ............... |
| 5. Edison Twp. | 4.27 | 45.59 | 640,534 | ............... | 1,450,403,012 | 2,620,928,257 | 14,733,385.60 | ............... | ............... |
| 6. Helmetta Boro | 4.50 | 62.23 | ............... | ............... | 10,288,048 | 23,660,048 | 132,998.21 | ............... | ............... |
| 7. Highland Park Boro | 4.77 | 71.45 | 3,770 | ............... | 80,428,395 | 272,952,138 | 1,534,378.74 | ............... | ............... |
| 8. Jamesburg Boro | 2.79 | 100.35 | 9,871 | ............... | 1,309,670 | 67,876,716 | 381,559.56 | ............... | ............... |
| 9. Metuchen Boro | 5.42 | 50.25 | 539,231 | ............... | 204,875,783 | 405,957,873 | 2,282,062.50 | ............... | ............... |
| 10. Middlesex Boro | 4.60 | 56.28 | 9,582 | ............... | 163,851,282 | 382,849,764 | 2,039,732.85 | ............... | ............... |
| 11. Milltown Boro | 2.81 | 77.59 | 6,378 | ............... | 47,037,322 | 194,610,362 | 1,093,985.14 | ............... | ............... |
| 12. Monroe Twp | 3.73 | 55.86 | 1,125 | ............... | 224,618,745 | 502,118,072 | 2,822,621.27 | ............... | ............... |
| 13. New Brunswick City | 4.05 | 74.21 | 758,439 | ............... | 170,551,396 | 602,771,135 | 3,388,436.43 | ............... | ............... |
| 14. North Brunswick Twp. | 4.71 | 44.24 | 262,008 | ............... | 515,288,018 | 884,271,726 | 4,970,875.11 | ............... | ............... |
| 15. Old Bridge Twp. | 2.41 | 102.54 | 83,448 | $13,910,923 | ............... | 976,558,725 | 5,489,660.94 | ............... | ............... |
| 16. Perth Amboy City | 5.13 | 50.09 | 610,311 | ............... | 422,939,723 | 751,071,110 | 4,222,095.84 | ............... | ............... |
| 17. Piscataway Twp. | 3.79 | 59.98 | 12,208 | ............... | 536,553,912 | 1,305,823,228 | 7,340,601.59 | ............... | ............... |
| 18. Plainsboro Twp. | 2.24 | 69.60 | 4,021 | ............... | 88,577,[illegible]81 | 283,487,565 | 1,593,603.01 | ............... | ............... |
| 19. Sayreville Boro | 2.37 | 73.51 | 94,853 | ............... | 305,259,787 | 936,284,635 | 5,263,262.56 | ............... | ............... |
| 20. South Amboy City | 3.05 | 69.33 | 1 981,615 | ............... | 45,062,170 | 144,207,340 | 810,647.58 | ............... | ............... |
| 21. South Brunswick Twp. | 4.46 | 53.29 | 482,998 | ............... | 338,883,715 | 702,142,267 | 3,947,045.29 | ............... | ............... |
| 22. South Plainfield Boro | 3.06 | 71.63 | 328,418 | ............... | 251,170,531 | 824,781,349 | 4,636,453.53 | ............... | ............... |
| 23. South River Boro | 4.48 | 64.48 | 1,695 | ............... | 94,097,222 | 258,026,047 | 1,450,472.61 | ............... | ............... |
| 24. Spotswood Boro | 4.80 | 58.71 | 195,367 | ............... | 69,652,140 | 158,880,307 | 893,130.78 | ............... | ............... |
| 25. Woodbridge Twp. | 4.66 | 46.68 | 2 905,299 | ............... | 1,497,169,986 | 2,721,684,980 | 15,299,783.47 | ............... | ............... |
| Totals | ............... | ............... | $9 055,972 | $13,910,923 | $7,337,764,014 | $17,028,993,460 | $95,727,331.63 | ............... | ............... |

## Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | | | | |
| | Deduct Overpayment | Add Underpayment | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| 1. Carteret Boro | $ 1,198.95 | ............ | $ 2,822,348.65 | ............ | ............ | $ 6,517,973.00 | ............ | ............ | ............ |
| 2. Cranbury Twp. | ............ | $ 1,235.42 | 956,717.27 | ............ | ............ | 1,167,695.00 | ............ | ............ | ............ |
| 3. Dunellen Boro | 13.62 | ............ | 857,676.17 | ............ | ............ | 2,436,754.30 | ............ | ............ | ............ |
| 4. East Brunswick Twp. | 9,216.81 | ............ | 6,754,602.97 | ............ | ............ | 17,802,627.50 | ............ | ............ | ............ |
| 5. Edison Twp. | 302,250.94 | ............ | 14,431,134.66 | ............ | ............ | 31,890,545.00 | ............ | $2,415,127.00 | ............ |
| 6. Helmetta Boro | ............ | ............ | 132,998.21 | ............ | ............ | 340,561.00 | ............ | ............ | ............ |
| 7. Highland Park Boro | 16,777.54 | ............ | 1,517,601.20 | ............ | ............ | 5,376,740.25 | ............ | ............ | ............ |
| 8. Jamesburg Boro | ............ | 897.17 | 382,456.73 | ............ | ............ | 1,098,845.00 | ............ | ............ | ............ |
| 9. Metuchen Boro | 6,920.33 | ............ | 2,275,142.17 | ............ | ............ | 6,047,976.05 | ............ | ............ | ............ |
| 10. Middlesex Boro | 16,355.10 | ............ | 2,023,377.75 | ............ | ............ | 5,113,654.00 | ............ | ............ | ............ |
| 11. Milltown Boro | ............ | 2,335.61 | 1,096,320.75 | ............ | ............ | 2,747,645.50 | ............ | ............ | ............ |
| 12. Monroe Twp. | ............ | 34,755.44 | 2,857,376.71 | ............ | ............ | 6,347,845.00 | ............ | ............ | ............ |
| 13. New Brunswick City | 20,476.48 | ............ | 3,367,959.95 | ............ | ............ | 8,950,164.00 | ............ | 460,086.55 | ............ |
| 14. North Brunswick Twp. | 21,467.22 | ............ | 4,949,407.89 | ............ | ............ | 10,456,614.00 | ............ | ............ | ............ |
| 15. Old Bridge Twp. | 50,743.09 | ............ | 5,438,917.85 | ............ | ............ | 16,341,256.00 | ............ | ............ | ............ |
| 16. Perth Amboy City | 44,482.57 | ............ | 4,177,613.27 | ............ | ............ | 6,944,476.50 | ............ | 232,497.50 | ............ |
| 17. Piscataway Twp. | 25,343.89 | ............ | 7,315,257.70 | ............ | ............ | 18,709,120.00 | ............ | ............ | ............ |
| 18. Plainsboro Twp. | ............ | 5,605.25 | 1,599,206.26 | ............ | ............ | ............ | 2,560,102.43 | ............ | ............ |
| 19. Sayreville Boro | 1,718,107.85 | ............ | 3,545,154.70 | ............ | ............ | 11,351,056.00 | ............ | ............ | ............ |
| 20. South Amboy City | 128,222.38 | ............ | 682,425.20 | ............ | ............ | 2,252,787.03 | ............ | 19,885.76 | ............ |
| 21. South Brunswick Twp. | ............ | 27,259.59 | 3,974,304.88 | ............ | ............ | 11,847,526.25 | ............ | ............ | ............ |
| 22. South Plainfield Boro. | 101,363.44 | ............ | 4,535,090.09 | ............ | ............ | 10,822,204.50 | ............ | ............ | ............ |
| 23. South River Boro. | 528.82 | ............ | 1,449,943.79 | ............ | ............ | *3,840,069.84 | ............ | ............ | ............ |
| 24. Spotswood Boro. | 67.26 | ............ | 893,063.52 | ............ | ............ | 2,772,114.50 | ............ | ............ | ............ |
| 25. Woodbridge Twp. | 314,114.8 | ............ | 14,985,668.65 | ............ | ............ | 36,651,084.58 | ............ | ............ | ............ |
| Totals | $2,777,651.11 | $72,088.48 | $93,021,769.00 | ............ | ............ | $227,827,334.80 | $2,560,102.43 | $3,147,596.81 | ............ |

*South River Includes $45,198.11 Added 1981-82 Budget

## Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Carteret Boro | $ 3,641,372.67 | $ 12,981,694.32 | $ 50,094,800 | $ 150,000.00 | $ 2,942,281.84 | $ 390,000.00 | $ 3,482,281.84 | $ 169,875.00 | $ 90,700.00 |
| 2. Cranbury Twp. | 298,410.00 | 2,422,822.27 | 7,356,700 | 300,000.00 | 628,932.00 | 40,000.00 | 968,932.00 | 8,550.00 | 6,450.00 |
| 3. Dunellen Boro | 572,253.32 | 3,866,683.79 | 12,965,600 | 100,000.00 | 753,281.58 | 100,000.00 | 953,281.58 | 55,575.00 | 26,550.00 |
| 4. East Brunswick Twp. | 6,221,707.00 | 30,778,937.47 | 84,497,500 | 687,971.80 | 5,481,262.20 | 723,209.00 | 6,892,443.00 | 99,450.00 | 153,400.00 |
| 5. Edison Twp. | 1,169,577.33 | 49,906,383.99 | 183,557,900 | 1,025,052.62 | 24,031,969.87 | 1,317,000.00 | 26,374,022.49 | 233,775.00 | 253,650.00 |
| 6. Helmetta Boro | 126,860.39 | 600,419.60 | 1,509,000 | 32,000.00 | 184,367.71 | 42,000.00 | 258,376.71 | 5,400.00 | 2,650.00 |
| 7. Highland Park Boro | 2,271,257.36 | 9,165,598.81 | 31,352,500 | 64,000.00 | 1,153,238.85 | 155,000.00 | 1,372,238.85 | 53,100.00 | 31,200.00 |
| 8. Jamesburg Boro | 370,696.07 | 1,851,997.80 | 11,492,600 | 120,000.00 | 461,454.67 | 90,000.00 | 671,454.67 | 23,400.00 | 11,550.00 |
| 9. Metuchen Boro | 2,543,520.71 | 10,866,638.93 | 29,527,400 | 188,000.00 | 1,719,887.87 | 253,053.00 | 2,160,940.87 | 69,300.00 | 60,750.00 |
| 10. Middlesex Boro | 2,014,947.97 | 9,151,979.72 | 18,111,400 | 300,000.00 | 1,760,259.04 | 320,000.00 | 2,380,259.04 | 74,475.00 | 61,300.00 |
| 11. Milltown Boro | 298,904.09 | 4,142,870.34 | 12,992,100 | 80,000.00 | 1,018,253.07 | 40,000.00 | 1,138,253.07 | 56,475.00 | 33,200.00 |
| 12. Monroe Twp. | 1,125,654.46 | 10,330,876.17 | 46,521,800 | 335,765.00 | 2,022,507.60 | 461,100.00 | 2,819,372.60 | 52,425.00 | 68,200.00 |
| 13. New Brunswick City | 4,662,785.70 | 17,460,996.20 | 299,021,100 | 210,000.00 | 12,206,300.00 | 625,000.00 | 13,041,300.00 | 198,450.00 | 47,150.00 |
| 14. North Brunswick Twp. | 1,982,065.73 | 17,334,087.62 | 37,252,000 | 651,000.00 | 4,216,100.81 | 650,000.00 | 5,517,100.81 | 103,725.00 | 62,650.00 |
| 15. Old Bridge Twp. | 5,336,149.00 | 27,116,322.85 | 144,053,400 | 425,000.00 | 5,634,779.00 | 791,000.00 | 6,850,779.00 | 204,075.00 | 179,300.00 |
| 16. Perth Amboy City | 5,431,283.49 | 16,785,870.76 | 100,716,800 | .............. | 7,494,037.95 | 400,000.00 | 7,894,037.95 | 263,250.00 | 68,100.00 |
| 17. Piscataway Twp. | 3,090,017.80 | 29,114,395.50 | 208,013,200 | 1,371,000.00 | 5,725,490.75 | 618,620.00 | 7,715,110.75 | 116,325.00 | 114,400.00 |
| 18. Plainsboro Twp. | 194,000.00 | 4,353,310.69 | 19,118,000 | 657,000.00 | 998,904.00 | 11,400.00 | 1,667,304.00 | 6,075.00 | 3,850.00 |
| 19. Sayreville Boro | .............. | 14,896,210.71 | 212,854,600 | 4,000,000.00 | 9,949,795.30 | 240,000.00 | 14,189,795.30 | 165,150.00 | 154,750.00 |
| 20. South Amboy City | .............. | 2,955,097.99 | 25,403,500 | 710,413.70 | 4,054,361.64 | 252,711.25 | 5,017,486.59 | 96,075.00 | 30,150.00 |
| 21. South Brunswick Twp. | 325,000.00 | 16,146,831.13 | 49,879,400 | 1,689,000.00 | 4,921,094.00 | 352,900.00 | 6,962,994.00 | 48,600.00 | 53,900.00 |
| 22. South Plainfield Boro | 2,178,878.03 | 17,536,172.62 | 55,125,300 | 1,000,000.00 | 3,438,332.64 | 346,000.00 | 4,784,332.64 | 105,300.00 | 105,850.00 |
| 23. South River Boro | 2,047,03[illegible].55 | 7,337,014.18 | 23,500,200 | 350,000.00 | 1,030,357.62 | 150,000.00 | 1,530,357.62 | 169,650.00 | 55,350.00 |
| 24. Spotswood Boro | 600,314.7[illegible] | 4,265,492.80 | 10,720,500 | 235,000.00 | 976,461.01 | 100,000.00 | 1,311,461.01 | 25,200.00 | 35,400.00 |
| 25. Woodbridge Twp. | 5,172,490.55 | 56,809,243.78 | 200,081,300 | 1,300,000.00 | 23,888,307.59 | 1,352,900.00 | 26,541,207.59 | 574,875.00 | 408,700.00 |
| Totals | $51,621,147.00 | $378,177,950.04 | $1,874,718,600 | $15,981,203.12 | $126,892,047.61 | $9,621,893.25 | $152,495,143.98 | $2,978,550.00 | $2,119,150.00 |

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .......... $37,821,847.00

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .......... .562144

Net County Taxes Apportioned (12 A III) .......... $93,021,769.00

*Adjustments (Net Total 12 A IIb)± .......... 2,705,562.63

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) .......... $95,727,331.62

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value (a) Land | 1 Taxable Value (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 1. Aberdeen Twp. | $ 104,010,900 | $ 261,665,750 | $ 365,676,650 | ............ | $ 365,676,650 | $ 2,333,813 | $ 368,010,463 |
| 2. Allenhurst Boro | 5,040,575 | 10,603,450 | 15,644,025 | ............ | 15,644,025 | 197,258 | 15,841,283 |
| 3. Allentown Boro | 3,828,200 | 18,010,150 | 21,838,350 | -62,100 | 21,776,250 | 673,133 | 22,449,383 |
| 4. Asbury Park City | 24,406,990 | 101,531,460 | 125,938,450 | ............ | 125,938,450 | 12,130,731 | 138,069,181 |
| 5. Atlantic Highlands Boro | 21,236,800 | 46,987,400 | 68,224,200 | ............ | 68,224,200 | 1,256,066 | 69,480,266 |
| 6. Avon-By-The-Sea Boro | 39,569,300 | 42,046,100 | 81,165,400 | ............ | 81,615,400 | 359,560 | 81,974,960 |
| 7. Belmar Boro | 22,489,700 | 45,447,600 | 67,937,300 | ............ | 67,937,300 | 531,234 | 68,468,534 |
| 8. Bradley Beach Boro | 7,854,242 | 25,186,519 | 33,040,761 | ............ | 33,040,761 | 289,231 | 33,329,992 |
| 9. Brielle Boro | 26,751,300 | 46,478,500 | 73,229,800 | ............ | 73,229,800 | 363,905 | 73,593,705 |
| 10. Colts Neck Twp. | 100,420,200 | 162,875,000 | 263,295,200 | ............ | 263,295,200 | 2,265,185 | 265,920,385 |
| 11. Deal Boro | 66,875,800 | 92,607,600 | 159,483,400 | ............ | 159,483,400 | 953,566 | 160,436,966 |
| 12. Eatontown Boro | 71,576,100 | 166,006,500 | 237,582,600 | ............ | 237,582,600 | 5,679,546 | 243,262,146 |
| 13. Englishtown Boro | 6,232,120 | 16,284,100 | 22,516,220 | ............ | 22,516,220 | 1,840,192 | 24,356,412 |
| 14. Fair Haven Boro | 47,543,300 | 92,938,100 | 140,481,400 | ............ | 140,481,400 | 435,760 | 140,917,160 |
| 15. Farmingdale Boro | 7,058,600 | 17,542,600 | 24,601,200 | ............ | 24,601,200 | 1,966,197 | 26,567,397 |
| 16. Freehold Boro | 46,603,000 | 134,770,900 | 181,373,900 | ............ | 181,373,900 | 10,874,324 | 192,248,224 |
| 17. Freehold Twp. | 128,465,400 | 384,716,300 | 513,181,700 | ............ | 513,181,700 | 19,534,724 | 532,716,424 |
| 18. Hazlet Twp. | 89,275,850 | 182,804,400 | 272,080,250 | ............ | 272,080,250 | 1,514,709 | 273,594,959 |
| 19. Highlands Boro | 20,935,440 | 39,997,456 | 60,932,896 | -117,300 | 60,815,596 | 315,466 | 61,131,062 |
| 20. Holmdel Twp. | 87,0[illegible]7,096 | 280,543,115 | 367,580,211 | ............ | 367,580,211 | 6,410,220 | 373,990,431 |
| 21. Howell Twp. | 39,609,710 | 150,598,450 | 190,208,160 | ............ | 190,208,160 | 2,181,308 | 192,389,468 |
| 22. Interlaken Boro | 14,441,400 | 24,790,600 | 39,232,000 | ............ | 39,232,000 | 136,264 | 39,368,264 |
| 23. Keansburg Boro | 21,221,150 | 87,323,600 | 108,544,750 | -307,100 | 108,237,650 | 854,437 | 109,092,087 |
| 24. Keyport Boro | 23,833,600 | 48,452,300 | 72,285,900 | -105,200 | 72,180,700 | 3,910,346 | 76,091,046 |
| 25. Little Silver Boro | 75,714,400 | 99,205,650 | 174,920,050 | ............ | 174,920,050 | 1,018,276 | 175,938,326 |
| 26. Loch Arbour Village | 3,629,600 | 7,816,100 | 11,445,700 | ............ | 11,445,700 | 100,756 | 11,546,456 |
| 27. Long Branch City | 82,379,675 | 224,557,400 | 306,937,075 | -3,700 | 306,933,375 | 5,934,594 | 312,867,969 |
| 28. Manalapan Twp. | 196,645,500 | 396,327,700 | 592,973,200 | ............ | 592,973,200 | 3,482,912 | 596,456,112 |
| 29. Manasquan Boro | 26,746,050 | 45,715,900 | 72,461,950 | ............ | 72,461,950 | 457,477 | 72,919,427 |
| 30. Marlboro Twp. | 161,766,535 | 336,883,700 | 498,652,235 | ............ | 498,652,235 | 5,337,419 | 503,989,654 |

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1982 (Continued)

| TAXING DISTRICT | 1 Taxable Value (a) Land | 1 Taxable Value (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 31. Matawan Boro | 35,911,000 | 84,048,100 | 119,959,100 | ............... | 119,959,100 | 1,047,119 | 121,006,219 |
| 32. Middletown Twp. | 244,492,500 | 443,409,900 | 687,902,400 | -496,400 | 687,406,000 | 6,014,595 | 693,420,595 |
| 33. Millstone Twp. | 51,311,935 | 63,023,600 | 114,335,535 | ............... | 114,335,535 | 1,009,092 | 115,344,627 |
| 34. Monmouth Beach Boro | 35,055,900 | 74,929,050 | 109,984,950 | ............... | 109,984,950 | 388,058 | 110,373,008 |
| 35. N[illegible]tune Twp. | 52,023,400 | 161,080,200 | 213,103,600 | ............... | 213,103,600 | 3,292,986 | 216,396,586 |
| 36. Neptune City Boro | 10,863,100 | 30,701,850 | 41,564,950 | -7,300 | 41,557,650 | 389,264 | 41,946,914 |
| 37. Ocean Twp. | 127,062,400 | 287,096,000 | 414,158,400 | ............... | 414,158,400 | 2,689,941 | 416,848,341 |
| 38. Oceanport Boro | 23,924,200 | 65,224,600 | 89,148,800 | ............... | 89,148,800 | 648,966 | 89,797,766 |
| 39. Red Bank Boro | 53,623,250 | 111,293,400 | 164,916,650 | -368,100 | 164,548,550 | 6,108,447 | 170,656,997 |
| 40. Roosevelt Boro | 3,080,640 | 7,802,310 | 10,882,950 | ............... | 10,882,950 | 66,429 | 10,949,379 |
| 41. Rumson Boro | 172,566,800 | 192,042,700 | 364,609,500 | ............... | 364,609,500 | 1,608,402 | 366,217,902 |
| 42. Sea Bright Boro | 9,615,550 | 23,553,450 | 33,169,000 | ............... | 33,169,000 | 186,536 | 33,355,536 |
| 43. Sea Girt Boro | 30,397,900 | 33,017,450 | 63,415,350 | ............... | 63,415,350 | 354,081 | 63,769,431 |
| 44. Shrewsbury Boro | 22,649,500 | 43,868,300 | 66,517,800 | ............... | 66,517,800 | 874,496 | 67,392,296 |
| 45. Shrewsbury Twp. | 1,155,000 | 3,770,000 | 4,925,000 | ............... | 4,925,000 | 165,906 | 5,090,906 |
| 46. South Belmar Boro | 4,184,500 | 10,005,250 | 14,189,750 | ............... | 14,189,750 | 139,933 | 14,329,683 |
| 47. Spring Lake Boro | 38,164,400 | 47,456,000 | 85,620,400 | ............... | 85,620,400 | 1,782,077 | 87,402,477 |
| 48. Spring Lake Hts. Boro | 30,616,500 | 52,857,730 | 83,474,230 | ............... | 83,474,230 | 525,053 | 83,999,283 |
| 49. Tinton Falls Boro | 48,564,560 | 120,109,900 | 168,674,460 | ............... | 168,674,460 | 1,350,406 | 170,024,866 |
| 50. Union Beach Boro | 21,817,800 | 64,591,350 | 86,409,150 | ............... | 86,409,150 | 510,153 | 86,919,303 |
| 51. Upper Freehold Twp. | 25,708,400 | 49,514,300 | 75,222,700 | -36,600 | 75,186,100 | 3,002,209 | 78,188,309 |
| 52. Wall Twp. | 68,256,000 | 146,640,000 | 214,896,000 | ............... | 214,896,000 | 2,066,306 | 216,962,306 |
| 53. West Long Branch Boro | 30,468,780 | 84,426,180 | 114,894,960 | ............... | 114,894,960 | 957,915 | 115,852,875 |
| Totals | $2,714,714,548 | $5,791,176.020 | $8,505,890,568 | $1,503,800 | $8,504,386,768 | $128,876,979 | $8,633,263,747 |

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 Equalization | | 11 | 12 Apportionment of Taxes | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Section A County Taxes | | |
| | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | | | | | Deduct Overpayment | Add Underpayment |
| 1. Aberdeen Twp. | 2.777 | 111.62 | $ 8,984 | $-31,036,438 | .......... | $ 336,983,009 | $ 1,804,430.15 | .......... | .......... |
| 2. Allenhurst Boro | 3.765 | 44.78 | 2,100 | .......... | $ 20,079,509 | 35,922,892 | 192,354.95 | .......... | .......... |
| 3. Allentown Boro | 4.483 | 68.73 | .......... | .......... | 10,128,561 | 32,577,944 | 174,443.88 | .......... | .......... |
| 4. Asbury Park City | 5.913 | 95.50 | .......... | .......... | *15,834,617 | 153,903,796 | 824,102.84 | .......... | .......... |
| 5. Atlantic Highlands Boro | 4.847 | 63.68 | .......... | .......... | 39,968,493 | 109,448,759 | 586,061.12 | .......... | .......... |
| 6. Avon-By-The-Sea Boro | 1.738 | 119.35 | .......... | -12,591,931 | .......... | 69,383,029 | 371,522.68 | .......... | .......... |
| 7. Belmar Boro | 5.388 | 46.29 | 500 | .......... | 81,058,626 | 19,527,660 | 800,670.09 | .......... | .......... |
| 8. Bradley Beach Boro | 8.627 | 42.75 | 20,216 | .......... | 45,200,954 | 78,551,162 | 420,614.93 | .......... | .......... |
| 9. Brielle Boro | 4.340 | 48.85 | 421 | .......... | 78,266,330 | 151,860,456 | 813,161.43 | .......... | .......... |
| 10. Colts Neck Twp. | 2.365 | 91.54 | .......... | .......... | 27,175,616 | 293,096,001 | 1,569,430.05 | .......... | .......... |
| 11. Deal Boro | 1.437 | 96.97 | .......... | .......... | 5,467,076 | 165,924,042 | 888,467.18 | .......... | .......... |
| 12. Eatontown Boro | 3.043 | 96.44 | 162 | .......... | 17,648,826 | 260,911,134 | 1,397,090.96 | .......... | .......... |
| 13. Englishtown Boro | 2.175 | 141.00 | 60 | -5,832,517 | .......... | 18,523,955 | 99,189.52 | .......... | .......... |
| 14. Fair Haven Boro | 3.225 | 85.98 | .......... | .......... | 23,792,735 | 164,709,895 | 881,965.83 | .......... | .......... |
| 15. Farmingdale Boro | 2.950 | 87.06 | 9.608 | .......... | 4,429,408 | 31,006,413 | 166,028.86 | .......... | .......... |
| 16. Freehold Boro | 2.679 | 106.20 | 14,715 | *-2,986,785 | .......... | 189,276,154 | 1,013,509.85 | .......... | .......... |
| 17. Freehold Twp. | 2.447 | 101.42 | 7,772 | .......... | 1,821,938 | 534,546,134 | 2,862,313.92 | .......... | .......... |
| 18. Hazlet Twp. | 3.765 | 69.34 | 68 | .......... | *129,565,381 | 403,160,406 | 2,158,787.76 | .......... | .......... |
| 19. Highlands Boro | 4.817 | 65.48 | .......... | .......... | 32,946,839 | 94,077,901 | 503,755.37 | .......... | .......... |
| 20. Holmdel Twp. | 2.836 | 66.45 | .......... | .......... | 206,696,195 | 580,686,626 | 3,109,380.67 | .......... | .......... |
| 21. Howell Twp. | 6.306 | 39.37 | 4,828 | .......... | 302,328,741 | 494,723,037 | 2,649,074.69 | .......... | .......... |
| 22. Interlaken Boro | 1.622 | 101.08 | .......... | -418,274 | .......... | 38,949,990 | 208,564.04 | .......... | .......... |
| 23. Keansburg Boro | 3.016 | 100.05 | .......... | .......... | 1,883,653 | 110,975,740 | 594,237.59 | .......... | .......... |
| 24. Keyport Boro | 4.558 | 69.22 | 1,104 | .......... | *37,078,617 | 113,170,767 | 605,991.22 | .......... | .......... |
| 25. Little Silver Boro | 2.977 | 90.80 | 438 | .......... | 19,345,831 | 195,284,595 | 1,045,683.02 | .......... | .......... |
| 26. Loch Arbour Village | 3.119 | 108.52 | .......... | -765,482 | .......... | 10,780,974 | 57,728.47 | .......... | .......... |
| 27. Long Branch City | 4.666 | 69.09 | 194,715 | .......... | 144,747,144 | 457,809,828 | 2,451,416.93 | .......... | .......... |
| 28. Manalapan Twp. | 2.022 | 125.59 | 26 | -116,550,747 | .......... | 479,905,391 | 2,569,731.21 | .......... | .......... |
| 29. Manasquan Boro | 5.433 | 38.11 | 7,160 | .......... | 119,718,087 | 192,644,674 | 1,031,547.13 | .......... | .......... |
| 30. Marlboro Twp. | 2.340 | 111.25 | .......... | -46,680,034 | .......... | 457,309,620 | 2,448,738.49 | .......... | .......... |

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1982 (Continued)

|  | 7 | 8 | 9 | 10 Equalization |  | 11 | 12 Apportionment of Taxes |  |  |
|---|---|---|---|---|---|---|---|---|---|
|  |  |  |  | (a) | (b) |  | Section A County Taxes |  |  |
| TAXING DISTRICT | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment | Add Underpayment |
| 31. Matawan Boro | 4.116 | 73.91 | 14,824 | .......... | *44,744,434 | 165,765,477 | 887,618.12 | .......... | .......... |
| 32. Middletown Twp. | 5.584 | 45.88 | 1,033 | .......... | *823,531,051 | 1,516,952,679 | 8,122,769.01 | .......... | .......... |
| 33. Millstone Twp. | 2.556 | 88.15 | .......... | .......... | 17,425,320 | 132,769,947 | 710,938.20 | .......... | .......... |
| 34. Monmouth Beach Boro | 2.854 | 91.56 | .......... | .......... | 10,448,635 | 120,821,643 | 646,959.07 | .......... | .......... |
| 35. Neptune Twp. | 5.857 | 47.57 | .......... | .......... | 244,805,015 | 461,201,601 | 2,469,578.73 | .......... | .......... |
| 36. Neptune City Boro | 5.715 | 48.12 | 10,992 | .......... | 47,265,286 | 89,223,122 | 477,759.67 | .......... | .......... |
| 37. Ocean Twp. | 4.394 | 66.76 | .......... | .......... | *212,208,686 | 629,057,027 | 3,368,387.82 | .......... | .......... |
| 38. Oceanport Boro | 4.968 | 49.71 | 5,159 | .......... | *94,272,992 | 184,075,917 | 985,664.34 | .......... | .......... |
| 39. Red Bank Boro | 4.537 | 73.57 | 131,812 | .......... | 68,485,571 | 239,274,380 | 1,281,233.45 | .......... | .......... |
| 40. Roosevelt Boro | 4.418 | 72.67 | .......... | .......... | 4,224,104 | 15,173,483 | 81,248.87 | .......... | .......... |
| 41. Rumson Boro | 2.172 | 114.70 | .......... | -45,679,362 | .......... | 320,538,540 | 1,716,375.57 | .......... | .......... |
| 42. Sea Bright Boro | 5.342 | 49.79 | .......... | .......... | 34,838,811 | 68,194,347 | 365,157.69 | .......... | .......... |
| 43. Sea Girt Boro | 3.824 | 42.66 | 176 | .......... | 85,795,151 | 149,564,758 | 800,868.74 | .......... | .......... |
| 44. Shrewsbury Boro | 5.041 | 54.17 | .......... | .......... | 59,258,940 | 126,651,236 | 678,174.57 | .......... | .......... |
| 45. Shrewsbury Twp. | 4.792 | 100.00 | .......... | .......... | 21,080 | 5,111,986 | 27,372.96 | .......... | .......... |
| 46. South Belmar Boro | 7.491 | 44.99 | .......... | .......... | 17,636,499 | 31,966,182 | 171,168.10 | .......... | .......... |
| 47. Spring Lake Boro | 4.031 | 43.04 | 3,500 | .......... | 114,714,860 | 202,120,837 | 1,082,288.79 | .......... | .......... |
| 48. Spring Lake Hts. Boro | 3.621 | 61.16 | 1,418 | .......... | 54,221,883 | 138,222,584 | 740,135.23 | .......... | .......... |
| 49. Tinton Falls Boro | 3.971 | 85.90 | .......... | .......... | 33,184,296 | 203,209,164 | 1,088,116.41 | .......... | .......... |
| 50. Union Beach Boro | 3.106 | 97.01 | 12 | .......... | 6,001,589 | 92,920,904 | 497,560.04 | .......... | .......... |
| 51. Upper Freehold Twp. | 2.821 | 86.27 | .......... | .......... | 15,402,595 | 93,590,904 | 501,147.67 | .......... | .......... |
| 52. Wall Twp. | 5.749 | 41.31 | .......... | .......... | 313,894,695 | 530,857,001 | 2,842,559.86 | .......... | .......... |
| 53. West Long Branch Boro | 4.383 | 59.97 | .......... | .......... | *83,141,672 | 198,994,547 | 1,065,548.56 | .......... | .......... |
| Totals | .......... | .......... | $441,733 | $262,541,570 | $3,750,726,344 | $12,121,890,254 | $64,908,626.30 | .......... | .......... |

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) — Deduct Overpayment | Add Underpayment | Ne T App | III County axes ortioned | Section B — (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | Section C Local Taxes to Be Raised for — I District School Purposes — (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1. Aberdeen Twp. | $ 40,205.59 | .............. | $ 1, | 764,224.56 | .............. | .............. | .............. | $R,082,981.13 | .............. | .............. |
| 2. Allenhurst Boro | .............. | .............. | | 192,354.95 | 7,371.14 | .............. | 78,775.00 | .............. | .............. | .............. |
| 3. Allentown Boro | .............. | .............. | | 174,443.88 | 684.78 | 3,611.87 | .............. | R618,667.22 | .............. | .............. |
| 4. Asbury Park City | 16,385.31 | $ 6,318.88 | | 814,036.41 | .............. | .............. | 2,777,256.00 | .............. | $ 41,256.91 | .............. |
| 5. Atlantic Highlands Boro | 1,476.84 | .............. | | 584,584.28 | 22,405.32 | 12,109.59 | 713,462.00 | R1,122,392.18 | .............. | .............. |
| 6. Avon-By-The-Sea Boro | 7,858.98 | .............. | | 363,663.70 | .............. | 7,571.25 | 512,567.00 | .............. | .............. | .............. |
| 7. Belmar Boro | 6,016.07 | .............. | | 794,654.02 | .............. | 16,496.46 | 1,498,488.00 | .............. | .............. | .............. |
| 8. Bradley Beach Boro | 5,956.49 | 266.10 | | 414,924.54 | .............. | .............. | 1,318,941.00 | .............. | .............. | .............. |
| 9. Brielle Boro | 851.09 | .............. | | 812,310.34 | 31,131.53 | .............. | 1,538,821.70 | .............. | .............. | .............. |
| 10. Colts Neck Twp. | 1,052.10 | 6.83 | 1, | 568,384.78 | 80,130.50 | .............. | 2,938,480.63 | R1,724,144.13 | .............. | .............. |
| 11. Deal Boro | 334.55 | .............. | | 888,132.63 | 34,034.12 | .............. | 719,481.00 | .............. | .............. | .............. |
| 12. Eatontown Boro | 329,643.12 | .............. | 1, | 067,447.84 | 42,005.57 | .............. | 2,489,850.50 | R1,586,555.57 | .............. | .............. |
| 13. Englishtown Boro | 104.08 | .............. | | 99,065.44 | 3,797.13 | 2,051.43 | R235,618.03 | R73,296.51 | .............. | .............. |
| 14. Fair Haven Boro | 219.29 | .............. | | 881,746.54 | 33,789.51 | .............. | 1,737,874.00 | R1,142,087.33 | .............. | .............. |
| 15. Farmingdale Boro | 1,466.99 | .............. | | 164,561.87 | 6,308.02 | 3,406.50 | 376,392.00 | R197,554.10 | .............. | .............. |
| 16. Freehold Boro | 4,289.35 | .............. | 1, | 009,220.50 | .............. | .............. | 1,263,615.44 | R1,222,969.21 | .............. | .............. |
| 17. Freehold Twp. | 75,842.93 | 1,804.52 | 2, | 788,275.51 | 107,001.37 | .............. | 6,001,520.65 | R3,640,896.53 | .............. | .............. |
| 18. Hazlet Twp. | 3,583.20 | 640.10 | 2, | 155,844.66 | 82,624.20 | .............. | 6,103,554.38 | .............. | .............. | .............. |
| 19. Highlands Boro | 944.06 | 132.05 | | 502,943.36 | 19,275.61 | .............. | 820,734.00 | R901,770.57 | .............. | .............. |
| 20. Holmdel Twp. | 24,951.13 | .............. | 3, | 084,429.54 | 118,280.60 | .............. | 7,091,087.50 | .............. | .............. | .............. |
| 21. Howell Twp. | 1,329.59 | .............. | 2, | 647,745.10 | 101,465.94 | .............. | 5,682,531.75 | R3,323,072.90 | .............. | .............. |
| 22. Interlaken Boro | .............. | .............. | | 208,564.04 | 7,992.28 | .............. | 71,238.07 | .............. | .............. | .............. |
| 23. Keansburg Boro | 4,671.01 | 381.84 | | 589,948.42 | 22,616.68 | .............. | 1,414,981.71 | .............. | .............. | .............. |
| 24. Keyport Boro | 17,656.72 | 322.95 | | 588,657.45 | .............. | .............. | 1,950,269.50 | .............. | .............. | .............. |
| 25. Little Silver Boro | 2,959.48 | 2,945.12 | 1 | 045,668.66 | 40,070.57 | .............. | 1,929,090.00 | R1,410,698.45 | .............. | .............. |
| 26. Loch Arbour Village | 1,084.07 | 176.30 | | 56,820.70 | 2,180.25 | .............. | .............. | J158,645.57 | .............. | .............. |
| 27. Long Branch City | 16,308.38 | .............. | 2 | 435,108.55 | .............. | .............. | 7,499,395.50 | .............. | 203,856.50 | .............. |
| 28. Manalapan Twp. | 5,224.20 | 813.05 | 2, | 565,320.06 | 98,314.77 | .............. | R5,143,469.50 | R3,307,393.92 | .............. | .............. |
| 29. Manasquan Boro | 991.59 | .............. | 1, | 030,555.54 | 39,494.40 | 21,342.33 | 2,101,503.00 | .............. | .............. | .............. |
| 30. Marlboro Twp. | 10,515.52 | .............. | 2, | 438,222.97 | 93,471.94 | 50,619.04 | 5,183,186.35 | R2,588,645.10 | .............. | .............. |

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 31. Matawan Boro | 12,679.28 | ........ | 874,938.64 | ........ | ........ | ........ | R3,127,842.36 | ........ | ........ |
| 32. Middletown Twp. | 27,646.93 | 7,471.73 | 8,102,593.81 | ........ | ........ | 23,233,442.00 | ........ | ........ | ........ |
| 33. Millstone Twp. | 768.89 | ........ | 710,169.31 | 27,215.07 | ........ | 2,020,330.00 | ........ | ........ | ........ |
| 34. Monmouth Beach Boro | 167.99 | 973.73 | 647,764.81 | 24,822.48 | ........ | 682,670.50 | R963,298.11 | ........ | ........ |
| 35. Neptune Twp. | 9,311.84 | 46.60 | 2,460,313.49 | ........ | 51,132.64 | 6,853,421.90 | ........ | ........ | ........ |
| 36. Neptune City Boro | 523.58 | ........ | 477,236.09 | 18,289.22 | 9,880.69 | 1,178,228.00 | ........ | ........ | ........ |
| 37. Ocean Twp. | 121,607.93 | 1,412.38 | 3,248,192.27 | 124,820.80 | ........ | ........ | J10,377,094.34 | ........ | ........ |
| 38. Oceanport Boro | 1,098.60 | ........ | 984,565.74 | 37,730.38 | ........ | 1,437,641.00 | R1,355,686.80 | ........ | ........ |
| 39. Red Bank Boro | 20,156.99 | 930.01 | 1,262,006.47 | ........ | ........ | 3,230,234.50 | R2,023,404.91 | ........ | ........ |
| 40. Roosevelt Boro | 34.25 | ........ | 81,214.62 | 3,112.25 | 1,681.51 | 334,412.00 | ........ | ........ | ........ |
| 41. Rumson Boro | 16,572.74 | 488.80 | 1,700,291.63 | 65,183.26 | ........ | 2,380,832.90 | R2,647,379.06 | ........ | ........ |
| 42. Sea Bright Boro | 1,338.00 | ........ | 363,819.69 | 13,946.52 | ........ | 157,980.00 | R615,347.80 | ........ | ........ |
| 43. Sea Girt Boro | 21.84 | ........ | 800,846.90 | 30,688.88 | ........ | 998,673.00 | ........ | ........ | ........ |
| 44. Shrewsbury Boro | 20,919.62 | ........ | 657,254.95 | 25,263.17 | ........ | 1,003,280.00 | R967,092.64 | ........ | ........ |
| 45. Shrewsbury Twp. | ........ | ........ | 27,372.96 | 1,048.95 | ........ | R48,166.39 | R31,210.96 | ........ | ........ |
| 46. South Belmar Boro | ........ | ........ | 171,168.10 | 6,559.25 | 3,544.04 | 474,850.00 | ........ | ........ | ........ |
| 47. Spring Lake Boro | 976.95 | ........ | 1,061,311.84 | ........ | ........ | 1,335,834.00 | ........ | ........ | ........ |
| 48. Spring Lake Hts. Boro | 7,187.80 | 77.60 | 733,025.03 | 28,100.88 | ........ | 1,678,185.00 | ........ | ........ | ........ |
| 49. Tinton Falls Boro | 7,461.22 | 73.83 | 1,080,729.02 | 41,437.62 | ........ | R2,365,315.06 | R1,801,993.45 | ........ | ........ |
| 50. Union Beach BoroBoro | 231.25 | 45.93 | 497,374.72 | 19,060.12 | ........ | 1,428,383.00 | ........ | ........ | ........ |
| 51. Upper Freehold Twp. | 372.78 | ........ | 500,774.89 | 19,190.65 | ........ | ........ | R1,686,215.78 | ........ | ........ |
| 52. Wall Twp. | 1,384.40 | 880.38 | 2,842,055.84 | 108,910.00 | 58,845.65 | 7,844,007.72 | ........ | ........ | ........ |
| 53. West Long Branch Boro | 4,191.78 | 187.68 | 1,061,544.46 | 40,693.52 | ........ | 1,726,912.00 | R1,424,369.84 | ........ | ........ |
| Totals | $836,576.39 | $26,396.41 | $84,098,446.32 | $1,616,492.45 | $242,292.00 | $1[illegible]9,902,963.18 | $56,122,726.51 | $245,113.41 | ........ |

R Denotes Regional School
J Denotes Joint School

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Aberdeen Twp. | $ 2,373,568.50 | $ 10,220,774.19 | $ 37,955,400 | $ 350,000.00 | $ 1,318,922.25 | $ 375,000.00 | $ 2,043,922.25 | $ 62,775.00 | $ 58,700.00 |
| 2. Allenhurst Boro | 318,079.03 | 596,580.12 | 940,050 | 50,000.00 | 621,066.90 | 15,375.00 | 686,441.90 | 2,700.00 | 2,750.00 |
| 3. Allentown Boro | 203,167.00 | 1,006,574.75 | 4,277,800 | 157,600.00 | 139,833.00 | 32,000.00 | 329,433.00 | 8,550.00 | 5,950.00 |
| 4. Asbury Park City | 4,531,814.09 | 8,164,363.41 | 50,804,840 | 377,000.00 | 3,993,397.03 | 1,101,000.00 | 5,471,397.03 | 58,500.00 | 14,600.00 |
| 5. Atlantic Highlands Boro | 913,258.78 | 3,368,212.15 | 6,880,300 | 310,000.00 | 485,887.42 | 115,000.00 | 910,887.42 | 24,525.00 | 17,050.00 |
| 6. Avon-By-The-Sea Boro | 541,333.00 | 1,425,134.95 | 6,253,200 | 250,500.00 | 442,224.00 | 45,000.00 | 737,724.00 | 14,400.00 | 7,550.00 |
| 7. Belmar Boro | 1,379,932.00 | 3,689,550.48 | 11,188,200 | 1,156,000.00 | 2,030,526.77 | 150,000.00 | 3,336,526.77 | 47,925.00 | 16,200.00 |
| 8. Bradley Beach Boro | 1,141,528.69 | 2,875,394.23 | 2,410,512 | .............. | 851,026.54 | 105,000.00 | 956,026.54 | 43,650.00 | 10,450.00 |
| 9. Brielle Boro | 812,379.00 | 3,194,642.57 | 3,631,900 | 500,000.00 | 291,470.00 | 95,000.00 | 886,470.00 | 15,525.00 | 15,300.00 |
| 10. Colts Neck Twp. | .............. | 6,291,113.04 | 26,221,026 | 700,000.00 | 1,387,069.00 | 190,000.00 | 2,277,069.00 | 11,475.00 | 21,950.00 |
| 11. Deal Boro | 664,167.91 | 2,305,815.66 | 7,605,600 | 290,000.00 | 1,025,752.92 | 80,000.00 | 1,395,752.92 | 5,400.00 | 5,550.00 |
| 12. Eatontown Boro | 2,217,250.00 | 7,403,109.48 | 50,076,600 | 725,000.00 | 1,966,692.00 | 190,000.00 | 2,881,692.00 | 26,550.00 | 29,550.00 |
| 13. Englishtown Boro | 115,953.47 | 529,802.01 | 4,903,000 | 30,000.00 | 95,323.67 | 30,000.00 | 155,323.67 | 8,775.00 | 2,200.00 |
| 14. Fair Haven Boro | 750,477.24 | 4,545,974.62 | 11,350,000 | 116,000.00 | 394,268.00 | 97,000.00 | 607,268.00 | 25,200.00 | 26,350.00 |
| 15. Farmingdale Boro | 35,671.60 | 783,893.09 | 1,651,900 | 80,000.00 | 97,276.59 | 20,000.00 | 197,276.59 | 5,625.00 | 4,300.00 |
| 16. Freehold Boro | 1,655,000.00 | 5,150,805.15 | 36,459,100 | 350,000.00 | 1,066,100.00 | 100,000.00 | 1,516,100.00 | 46,800.00 | 29,300.00 |
| 17. Freehold Twp. | 502,000.00 | 13,036,694.06 | 56,774,500 | 1,790,900.00 | 2,124,200.00 | 320,000.00 | 4,235,100.00 | 36,675.00 | 54,750.00 |
| 18. Hazlet Twp. | 1,960,679.00 | 10,302,702.24 | 34,120,000 | 300,000.00 | 1,812,535.00 | 140,000.00 | 2,252,535.00 | 68,850.00 | 98,750.00 |
| 19. Highlands Boro | 700,202.88 | 2,944,926.42 | 7,740,190 | 300,000.00 | 381,019.90 | 160,000.00 | 841,019.90 | 45,450.00 | 12,150.00 |
| 20. Holmdel Twp. | 315,903.00 | 10,609,700.64 | 45,143,325 | 1,652,500.00 | 2,939,370.00 | 200,262.00 | 4,792,132.00 | 13,050.00 | 26,400.00 |
| 21. Howell Twp. | 378,286.00 | 12,133,101.69 | 26,985,300 | 1,050,000.00 | 5,526,992.00 | 400,000.00 | 6,976,992.00 | 165,375.00 | 72,200.00 |
| 22. Interlaken Boro | 351,142.51 | 636,936.90 | 824,700 | 30,000.00 | 103,973.71 | 5,000.00 | 138,973.71 | 3,150.00 | 6,700.00 |
| 23. Keansburg Boro | 1,262,720.72 | 3,290,267.73 | 16,884,350 | 194,000.00 | 1,294,751.11 | 400,000.00 | 1,888,751.11 | 70,875.00 | 23,350.00 |
| 24. Keyport Boro | 929,939.91 | 3,468,866.86 | 22,728,900 | 50,000.00 | 877,821.13 | 300,000.00 | 1,227,821.13 | 42,075.00 | 18,850.00 |
| 25. Little Silver Boro | 812,606.00 | 5,238,133.68 | 30,289,300 | 227,000.00 | 579,362.00 | 147,585.00 | 953,947.00 | 13,050.00 | 26,750.00 |
| 26. Loch Arbour Village | 142,602.00 | 360,248.52 | 300,100 | 90,000.00 | 52,436.00 | 7,000.00 | 149,436.00 | 1,800.00 | 1,000.00 |
| 27. Long Branch City | 4,461,948.99 | 14,600,309.54 | 58,647,000 | 676,000.00 | 4,781,893.00 | 600,000.00 | 6,057,893.00 | 132,750.00 | 62,000.00 |
| 28. Manalapan Twp. | 949,785.40 | 12,064,283.65 | 49,853,100 | 1,000,000.00 | 2,373,013.95 | 350,000.00 | 3,723,013.95 | 72,675.00 | 66,900.00 |
| 29. Manasquan Boro | 769,285.06 | 3,962,180.33 | 10,198,400 | 207,000.00 | 719,299.19 | 208,661.40 | 1,134,960.59 | 53,550.00 | 21,550.00 |
| 30. Marlboro Twp. | 1,442,162.00 | 11,796,307.40 | 106,551,645 | 400,000.00 | 2,569,963.00 | 250,000.00 | 3,219,963.00 | 33,750.00 | 33,650.00 |

## Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 31. Matawan Boro | 978,630.25 | 4,981,411.45 | 16,863,800 | 250,000.00 | 1,283,786.62 | 170,000.00 | 1,703,786.62 | 30,375.00 | 26,400.00 |
| 32. Middletown Twp. | 7,388,086.00 | 38,722,121.81 | 121,234,339 | 1,500,000.00 | 5,685,042.00 | 1,300,000.00 | 8,485,042.00 | 253,800.00 | 248,900.00 |
| 33. Millstone Twp. | 191,000.00 | 2,948,714.38 | 7,618,600 | 410,000.00 | 474,000.00 | 130,000.00 | 1,014,000.00 | 17,550.00 | 9,200.00 |
| 34. Monmouth Beach Boro | 632,095.83 | 3,150,651.73 | 23,658,500 | 175,000.00 | 339,933.05 | 85,000.00 | 599,933.05 | 9,225.00 | 10,400.00 |
| 35. Neptune Twp. | 3,311,151.35 | 12,676,019.38 | 72,087,940 | 825,000.00 | 3,674,428.49 | 575,000.00 | 5,074,428.49 | 149,400.00 | 96,600.00 |
| 36. Neptune City Boro | 713,979.41 | 2,397,613.41 | 3,534,500 | 100,000.00 | 597,229.65 | 70,000.00 | 767,229.65 | 45,900.00 | 17,600.00 |
| 37. Ocean Twp. | 4,570,172.36 | 18,320,279.77 | 45,701,400 | 121,000.00 | 2,440,026.37 | 450,000.00 | 3,011,026.37 | 63,000.00 | 79,950.00 |
| 38. Oceanport Boro | 546,000.00 | 4,461,623.90 | 66,753,500 | 468,932.00 | 633,036.00 | 50,000.00 | 1,151,968.00 | 14,175.00 | 25,300.00 |
| 39. Red Bank Boro | 1,227,757.32 | 7,743,403.20 | 32,738,211 | 750,000.00 | 2,399,150.34 | 350,000.00 | 3,499,150.34 | 67,050.00 | 22,650.00 |
| 40. Roosevelt Boro | 63,471.89 | 483,838.27 | 1,653,280 | 35,000.00 | 59,258.85 | 24,000.00 | 118,258.85 | 6,300.00 | 2,100.00 |
| 41. Rumson Boro | 1,161,307.41 | 7,954,994.30 | 37,350,500 | 726,800.00 | 1,539,536.56 | 215,600.00 | 2,481,936.56 | 30,600.00 | 28,150.00 |
| 42. Sea Bright Boro | 631,086.00 | 1,782,180.01 | 1,790,350 | 215,000.00 | 317,739.00 | 83,000.00 | 615,739.00 | 10,350.00 | 4,550.00 |
| 43. Sea Girt Boro | 610,360.00 | 2,438,568.78 | 16,806,900 | 291,881.00 | 335,718.00 | 62,000.00 | 689,599.00 | 8,775.00 | 13,150.00 |
| 44. Shrewsbury Boro | 744,837.27 | 3,397,728.03 | 5,437,000 | 180,000.00 | 340,605.00 | 68,000.00 | 588,605.00 | 11,925.00 | 15,800.00 |
| 45. Shrewsbury Twp. | 136,160.00 | 243,959.28 | 261,500 | 35,000.00 | 58,860.00 | .............. | 93,860.00 | .............. | .............. |
| 46. South Belmar Boro | 417,350.00 | 1,073,471.39 | 474,817 | .............. | 151,762.00 | 62,000.00 | 213,762.00 | 27,450.00 | 5,050.00 |
| 47. Spring Lake Boro | 1,106,796.00 | 3,523,941.84 | 15,952,900 | 673,000.00 | 464,695.00 | 110,000.00 | 1,247,695.00 | 18,450.00 | 16,100.00 |
| 48. Spring Lake Hts. Boro | 602,396.21 | 3,041,707.12 | 4,146,700 | 200,000.00 | 433,58[illegible]2 | 132,000.00 | 765,584.62 | 30,375.00 | 20,350.00 |
| 49. Tinton Falls Boro | 1,462,430.00 | 6,751,905.15 | 168,081,050 | 475,000.00 | 1,108,000.00 | 300,000.00 | 1,883,000.00 | 17,775.00 | 29,450.00 |
| 50. Union Beach Boro | 754,900.00 | 2,699,714.84 | 12,940,640 | 217,000.00 | 1,209,378.14 | 140,000.00 | 1,566,378.14 | 71,325.00 | 24,200.00 |
| 51. Upper Freehold Twp. | .............. | 2,206,181.32 | 11,538,900 | 450,000.00 | 295,000.00 | 115,000.00 | 860,000.00 | 22,275.00 | 8,350.00 |
| 52. Wall Twp. | 1,519,815.00 | 12,473,634.21 | 93,159,500 | 1,177,000.00 | 3,091,660.81 | 500,000.00 | 4,768,660.81 | 127,125.00 | 68,250.00 |
| 53. West Long Branch Boro | 525,000.00 | 5,078,539.82 | 42,222,200 | 95,500.00 | 806,478.00 | 120,000.00 | 1,021,978.00 | 20,925.00 | 30,200.00 |
| Totals | $62,325,572.08 | 314,553,605.95 | $1,533,657,245 | $22,780,613.00 | $70,082,394.58 | $11,340,483.40 | $104,203,490.98 | $2,215,575.00 | $1,595,450.00 |

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ........ $30,841,570.49

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes ........ 0.53546621

County Percentage Level of Taxable Value of Real Property 100.00%

Net County Taxes Apportioned (12 A III) ........ $64,098,446.32

‡Adjustments (Net Total 12 A IIb)± ........ + 810,179.98

Total County Taxes Apportioned (including Adjustments—Total 12 A 1) ........ $64,908,626.30

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

*Column 10 includes true value of Real Property pursuant to N.J.S.A. 55:14J-30(b) (NJHFA):

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1982

| | 1 | | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|---|---|
| | Taxable Value | | | | | | |
| TAXING DISTRICT | (a) Land | (b) Improvements Thereon | Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | Total Partial Exemptions | Net Total Taxable Value of Land and Improvements (Col. 2—3) | Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | Net Valuation Taxable (Cols. 4+5) |
| 1. Boonton Town | $ 73,937,500 | $ 134,148,100 | $ 208,085,600 | $ 1,000 | $ 208,084,600 | $ 7,187,293 | $ 215,271,893 |
| 2. Boonton Twp. | 63,636,200 | 86,767,900 | 150,404,100 | 1,000 | 150,403,100 | 975,925 | 151,379,025 |
| 3. Butler Boro | 24,855,310 | 46,317,650 | 71,172,960 | ........ | 71,172,960 | 531,617 | 71,704,577 |
| 4. Chatham Boro | 137,730,100 | 171,145,900 | 308,876,000 | ........ | 308,876,000 | 1,282,978 | 310,158,978 |
| 5. Chatham Twp. | 152,952,800 | 197,976,300 | 350,929,100 | ........ | 350,929,100 | 864,786 | 351,793,886 |
| 6. Chester Boro | 13,639,900 | 29,909,400 | 43,549,300 | ........ | 43,549,300 | 880,204 | 44,429,504 |
| 7. Chester Twp. | 30,163,700 | 59,244,300 | 89,408,000 | ........ | 89,408,000 | 941,250 | 90,349,250 |
| 8. Denville Twp. | 50,411,750 | 102,574,600 | 152,986,350 | 1,000 | 152,985,350 | 2,021,085 | 155,006,435 |
| 9. Dover Town | 18,941,880 | 60,504,035 | 79,445,915 | ........ | 79,445,915 | 3,685,392 | 83,131,307 |
| 10. East Hanover Twp. | 64,613,200 | 143,387,500 | 208,000,700 | ........ | 208,000,700 | 1,270,321 | 209,271,021 |
| 11. Florham Park Boro | 128,801,350 | 251,326,550 | 380,127,900 | ........ | 380,127,900 | 3,416,132 | 383,544,032 |
| 12. Hanover Twp. | 26,437,600 | 151,841,800 | 178,279,400 | 89,400 | 178,190,000 | 9,340,278 | 187,530,278 |
| 13. Harding Twp. | 50,073,190 | 65,803,870 | 115,877,060 | ........ | 115,877,060 | 741,848 | 116,618,908 |
| 14. Jefferson Twp. | 87,737,470 | 125,305,100 | 213,042,570 | ........ | 213,042,570 | 2,589,350 | 215,631,920 |
| 15. Kinnelon Boro | 52,776,290 | 89,271,398 | 142,047,688 | ........ | 142,047,688 | 717,603 | 142,765,291 |
| 16. Lincoln Park Boro | 35,388,850 | 69,180,600 | 104,569,450 | ........ | 104,569,450 | 529,262 | 105,098,712 |
| 17. Madison Boro | 56,100,690 | 103,140,199 | 159,240,889 | ........ | 159,240,889 | 8,594,652 | 167,835,541 |
| 18. Mendham Boro | 49,721,500 | 85,719,600 | 135,441,100 | ........ | 135,441,100 | 1,645,687 | 137,086,787 |
| 19. Mendham Twp. | 51,776,100 | 92,467,400 | 144,243,500 | ........ | 144,243,500 | 1,025,255 | 145,268,755 |
| 20. Mine Hill Twp. | 17,092,800 | 44,329,100 | 61,421,900 | ........ | 61,421,900 | 446,249 | 61,868,149 |
| 21. Montville Twp. | 68,813,150 | 146,713,850 | 215,527,000 | ........ | 215,527,000 | 1,389,269 | 216,916,269 |
| 22. Morris Twp. | 326,903,600 | 611,464,100 | 938,367,700 | ........ | 938,367,700 | 8,005,815 | 946,373,515 |
| 23. Morris Plains Boro | 22,020,745 | 81,991,815 | 104,012,560 | ........ | 104,012,560 | 1,193,662 | 105,206,222 |
| 24. Morristown Town | 73,782,200 | 223,803,750 | 297,585,950 | ........ | 297,585,950 | 22,584,253 | 320,170,203 |
| 25. Mountain Lakes Boro | 79,730,400 | 108,492,000 | 18,222,400 | 2,000 | 188,220,400 | 1,699,743 | 189,920,143 |

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1982 (Continued)

| TAXING DISTRICT | 1 Taxable Value (a) Land | 1 Taxable Value (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 26. Mt. Arlington Boro .............. | 17,275,500 | 38,125,100 | 55,400,600 | ............... | 55,400,600 | 418,846 | 55,819,446 |
| 27. Mt. Olive Twp. ..................... | 170,154,150 | 314,341,700 | 484,495,850 | ............... | 484,495,850 | 3,503,271 | 487,999,121 |
| 28. Netcong Boro ........................ | 10,126,400 | 32,340,400 | 42,466,800 | ............... | 42,466,800 | 2,656,491 | 45,123,291 |
| 29. Par-Troy Twp. ....................... | 182,167,350 | 431,915,000 | 614,082,350 | 102,700 | 613,979,650 | 5,845,175 | 619,824,825 |
| 30. Passaic Twp. ......................... | 24,384,555 | 61,813,455 | 86,198,010 | ............... | 86,198,010 | 932,343 | 87,130,353 |
| 31. Pequannock Twp. .................. | 49,752,500 | 106,803,700 | 156,556,200 | ............... | 156,556,200 | 722,671 | 157,278,871 |
| 32. Randolph Twp. ...................... | 216,249,081 | 382,752,100 | 599,001,181 | ............... | 599,001,181 | 5,005,615 | 604,006,796 |
| 33. Riverdale Boro ...................... | 21,349,500 | 34,198,300 | 55,547,800 | ............... | 55,547,800 | 5,006,603 | 60,554,403 |
| 34. Rockaway Boro ...................... | 29,265,300 | 68,124,300 | 97,389,600 | ............... | 97,389,600 | 882,691 | 98,272,291 |
| 35. Rockaway Twp. ...................... | 83,160,750 | 175,719,750 | 258,880,500 | ............... | 258,880,500 | 1,748,146 | 260,628,646 |
| 36. Roxbury Twp. ......................... | 242,810,680 | 313,245,200 | 556,055,880 | 23,300 | 556,032,580 | 27,349,701 | 583,382,281 |
| 37. Victory Gardens Boro .......... | 5,161,100 | 9,612,200 | 14,773,300 | ............... | 14,773,300 | 58,718 | 14,832,018 |
| 38. Washington Twp. .................. | 129,977,300 | 246,129,600 | 376,106,900 | ............... | 376,106,900 | 3,352,625 | 379,459,525 |
| 39. Wharton Boro ........................ | 37,144,800 | 101,414,010 | 138,558,810 | ............... | 138,558,810 | 805,379 | 139,364,189 |
| Totals | $2,977,017,241 | $5,599,361,632 | $8,576,378,873 | $220,400 | $8,576,158,473 | $141,848,184 | $8,718,006,657 |

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per $100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | 10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | 12 Apportionment of Taxes, Section A County Taxes, I Total County Taxes Apportioned (Including Total Net Adjustments) | 12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment | 12 II (a) Add Underpayment |
|---|---|---|---|---|---|---|---|---|---|
| 1. Boonton Town | $2.58 | 102.33 | $ 47,965 | ........ | $ 9,800,102 | $ 225,119,960 | $ 789,585.28 | ........ | ........ |
| 2. Boonton Twp. | 1.62 | 103.29 | ........ | $ 1,995,588 | ........ | 149,423,437 | 524,087.46 | ........ | ........ |
| 3. Butler Boro | 5.87 | 37.88 | 7,237 | ........ | 1,24,527,774 | 196,239,588 | 688,290.33 | ........ | ........ |
| 4. Chatham Boro | 2.26 | 93.06 | 86,600 | ........ | 28,847,432 | 339,093,010 | 1,189,334.12 | ........ | ........ |
| 5. Chatham Twp. | 2.41 | 87.53 | ........ | ........ | 51,519,723 | 403,313,609 | 1,414,581.32 | ........ | ........ |
| 6. Chester Boro | 3.71 | 64.41 | ........ | ........ | 25,465,129 | 69,894,633 | 245,148.29 | ........ | ........ |
| 7. Chester Twp. | 5.60 | 41.91 | ........ | ........ | 126,017,417 | 216,366,667 | 758,884.00 | ........ | ........ |
| 8. Denville Twp. | 6.63 | 31.12 | 173,188 | ........ | 350,041,559 | 505,221,182 | 1,772,011.73 | ........ | ........ |
| 9. Dover Town | 8.08 | 27.26 | 138,676 | ........ | 222,437,026 | 305,707,009 | 1,072,236.13 | ........ | ........ |
| 10. East Hanover Twp. | 3.84 | 36.81 | 1,179 | ........ | 376,671,651 | 585,943,851 | 2,055,138.26 | ........ | ........ |
| 11. Florham Park Boro | 2.30 | 66.36 | ........ | ........ | 207,301,094 | 590,845,126 | 2,072,328.98 | ........ | ........ |
| 12. Hanover Twp. | 6.27 | 24.66 | 13,867 | ........ | 604,265,984 | 791,810,129 | 2,777,193.22 | ........ | ........ |
| 13. Harding Twp. | 2.92 | 38.67 | ........ | ........ | 185,183,362 | 301,802,270 | 1,058,540.66 | ........ | ........ |
| 14. Jefferson Twp. | 4.17 | 52.45 | 116 | ........ | 195,886,439 | 411,518,475 | 1,443,359.05 | ........ | ........ |
| 15. Kinnelon Boro | 5.11 | 42.36 | 150 | ........ | 194,780,574 | 337,546,015 | 1,183,908.20 | ........ | ........ |
| 16. Lincoln Park Boro | 5.59 | 49.50 | 2,177 | ........ | 109,744,626 | 214,845,515 | 753,548.72 | ........ | ........ |
| 17. Madison Boro | 7.39 | 29.42 | 92,369 | ........ | 389,765,432 | 557,693,342 | 1,956,052.48 | ........ | ........ |
| 18. Mendham Boro | 3.46 | 63.88 | ........ | ........ | 78,708,729 | 215,795,516 | 756,880.75 | ........ | ........ |
| 19. Mendham Twp. | 3.86 | 52.07 | ........ | ........ | 133,465,835 | 278,734,590 | 977,633.13 | ........ | ........ |
| 20. Mine Hill Twp. | 3.23 | 76.61 | ........ | ........ | 21,089,639 | 82,957,786 | 290,965.97 | ........ | ........ |
| 21. Montville Twp. | 5.15 | 36.42 | 1,941 | ........ | 386,014,026 | 602,932,236 | 2,114,723.28 | ........ | ........ |
| 22. Morris Twp. | 1.93 | 101.45 | 3,147 | ........ | 9,671,562 | 956,248,224 | 3,353,943.05 | ........ | ........ |
| 23. Morris Plains Boro | 5.66 | 30.78 | 8,356 | ........ | 248,247,137 | 353,461,715 | 1,239,730.89 | ........ | ........ |
| 24. Morristown Town | 3.65 | 66.49 | 203,104 | ........ | 170,095,567 | 490,468,874 | 1,720,269.52 | ........ | ........ |
| 25. Mountain Lakes Boro | 2.61 | 103.59 | 9,778 | 5,180,533 | ........ | 184,749,388 | 647,989.62 | ........ | ........ |

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 | | 11 | 12 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Equalization | | | Apportionment of Taxes | | |
| | | | | | | | Section A County Taxes | | |
| | | | | (a) | (b) | | I | II Adjustments Resulting From | |
| | | | | | | | | (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | Total County Taxes Apportioned (Including Total Net Adjustments) | Deduct Overpayment | Add Underpayment |
| 26. Mt. Arlington Boro | 3.81 | 66.75 | 239 | ............... | 28,318,136 | 84,135,821 | 295,087.80 | ............... | ............... |
| 27. Mt. Olive Twp. | 2.21 | 103.15 | 192 | 10,680,407 | ............... | 477,318,906 | 1,674,147.35 | ............... | ............... |
| 28. Netcong Boro | 3.81 | 56.14 | 35,242 | ............... | 35,688,215 | 80,846,748 | 283,561.72 | ............... | ............... |
| 29. Par-Troy Twp. | 5.26 | 37.64 | 3,758 | ............... | 1,042,047,292 | 1,661,875,875 | 5,828,860.02 | ............... | ............... |
| 30. Passaic Twp. | 6.74 | 30.44 | 3,372 | ............... | 202,304,593 | 289,438,318 | 1,105,175.36 | ............... | ............... |
| 31. Pequannock Twp. | 6.13 | 39.81 | 125 | ............... | 242,095,035 | 399,374,031 | 1,400,763.65 | ............... | ............... |
| 32. Randolph Twp. | 2.63 | 103.34 | 7,288 | 11,050,269 | ............... | 592,983,815 | 2,079,760.06 | ............... | ............... |
| 33. Riverdale Boro | 3.25 | 66.72 | 4,260 | ............... | 31,428,406 | 91,987,069 | 322,635.26 | ............... | ............... |
| 34. Rockaway Boro | 4.14 | 51.21 | 3,959 | ............... | 101,777,734 | 200,053,984 | 701,668.93 | ............... | ............... |
| 35. Rockaway Twp. | 6.80 | 35.54 | 79 | ............... | 482,168,665 | 742,797,390 | 2,605,286.03 | ............... | ............... |
| 36. Roxbury Twp. | 2.35 | 99.57 | 134,322 | ............... | 20,331,502 | 603,848,105 | 2,117,935.60 | ............... | ............... |
| 37. Victory Gardens Boro | 2.52 | 79.71 | ............... | ............... | 3,926,506 | 18,758,526 | 65,793.61 | ............... | ............... |
| 38. Washington Twp. | 2.37 | 90.49 | ............... | ............... | 44,454,342 | 423,913,867 | 1,486,834.62 | ............... | ............... |
| 39. Wharton Boro | 2.67 | 94.61 | 204 | ............... | 12,706,026 | 152,070,419 | 533,371.47 | ............... | ............... |
| Totals | ............... | ............... | $982,890 | $28,866,797 | $6,496,992,273 | $15,187,115,023 | $53,267,255.92 | ............... | ............... |

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Boonton Town | $ 22,231.91 | .......... | $ 767,353.37 | $ 28,898.83 | .......... | $ 3,510,078.00 | .......... | .......... | .......... |
| 2. Boonton Twp. | 297.64 | .......... | 523,789.62 | 19,790.84 | .......... | 1,477,799.93 | .......... | .......... | .......... |
| 3. Butler Boro | 3,588.31 | .......... | 684,702.02 | 25,861.51 | .......... | 3,084,251.50 | .......... | .......... | .......... |
| 4. Chatham Boro | 857.09 | .......... | 1,188,477.03 | .......... | .......... | 4,574,674.25 | .......... | .......... | .......... |
| 5. Chatham Twp. | 1,859.24 | .......... | 1,412,722.06 | .......... | .......... | 5,372,084.50 | .......... | .......... | .......... |
| 6. Chester Boro | 87.73 | .......... | 245,060.56 | .......... | .......... | 685,391.89 | $ 347,211.58 | .......... | .......... |
| 7. Chester Twp. | 1,586.12 | .......... | 757,295.88 | .......... | .......... | 2,119,297.82 | 1,336,681.57 | .......... | .......... |
| 8. Denville Twp. | 3,397.30 | .......... | 1,768,614.43 | .......... | .......... | 4,005,639.30 | 2,833,540.60 | .......... | .......... |
| 9. Dover Town | 17,051.12 | .......... | 1,055,185.01 | .......... | .......... | 3,480,181.50 | .......... | .......... | .......... |
| 10. East Hanover Twp. | 74,498.60 | .......... | 1,980,639.66 | .......... | .......... | 3,412,480.00 | 2,095,741.63 | .......... | .......... |
| 11. Florham Park Boro | 3,371.10 | .......... | 2,068,957.88 | .......... | .......... | 2,775,219.50 | 2,400,654.40 | .......... | .......... |
| 12. Hanover Twp. | 31,048.32 | .......... | 2,746,144.90 | 103,615.94 | .......... | 5,069,525.00 | 2,665,028.87 | .......... | .......... |
| 13. Harding Twp. | 286.41 | .......... | 1,058,254.25 | 39,985.65 | .......... | 1,557,678.50 | .......... | .......... | .......... |
| 14. Jefferson Twp. | 653.84 | .......... | 1,442,705.21 | 54,511.69 | .......... | 5,970,758.00 | .......... | .......... | .......... |
| 15. Kinnelon Boro | 4,273.98 | .......... | 1,179,634.22 | .......... | .......... | 5,007,237.50 | .......... | .......... | .......... |
| 16. Lincoln Park Boro | 15,040.25 | .......... | 738,508.47 | .......... | .......... | 3,369,423.22 | .......... | .......... | .......... |
| 17. Madison Boro | 10,874.21 | .......... | 1,945,178.27 | .......... | .......... | 7,268,994.50 | .......... | .......... | .......... |
| 18. Mendham Boro | 696.29 | .......... | 756,184.46 | 28,571.63 | .......... | 1,716,821.50 | 1,435,463.88 | .......... | .......... |
| 19. Mendham Twp. | 987.12 | .......... | 976,646.01 | 36,901.46 | .......... | 1,849,262.50 | 1,786,612.18 | .......... | .......... |
| 20. Mine Hill Twp. | 20,179.22 | .......... | 270,786.75 | 10,047.20 | .......... | 1,349,175.50 | .......... | .......... | .......... |
| 21. Montville Twp. | 3,668.35 | .......... | 2,111,054.93 | 79,754.51 | .......... | 7,916,426.96 | .......... | .......... | .......... |
| 22. Morris Twp. | 15,585.84 | .......... | 3,338,357.21 | .......... | .......... | .......... | 12,641,070.68 | .......... | .......... |
| 23. Morris Plains Boro | 10,257.63 | .......... | 1,229,473.26 | 46,446.42 | .......... | 3,100,244.91 | .......... | .......... | .......... |
| 24. Morristown Town | 19,854.70 | .......... | 1,700,414.82 | .......... | .......... | .......... | 5,823,696.89 | .......... | .......... |
| 25. Mountain Lakes Boro | 112.70 | .......... | 647,876.92 | 24,479.78 | .......... | 3,453,759.50 | .......... | .......... | .......... |

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1982 (Continued)

| TAXING DISTRICT | 12<br>Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A<br>County Taxes | | | Section B | | Section C<br>Local Taxes to Be Raised for | | | |
| | II<br>Adjustments Resulting From | | III<br>Net County Taxes Apportioned | (a)<br>County Library Taxes | (b)<br>Local Health Service Taxes (R.S. 26:3A2-19) | I<br>District School Purposes | | | |
| | (b)<br>Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a)<br>As Required by District School Budget | (b)<br>Regional Consolidated and Joint School Budgets | (c)<br>As Required by Local Municipal Budget | (d)<br>County Vocational School Budget (C 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 26. Mt. Arlington Boro | 3,196.34 | ............... | 291,901.46 | ............... | ............... | 1,330,978.00 | ............... | ............... | ............... |
| 27. Mt. Olive Twp. | 1,296,86 | ............... | 1,672,850.49 | 63,207.13 | ............... | 7,367,298.00 | ............... | ............... | ............... |
| 28. Netcong Boro | ............... | ............... | 283,561.72 | 10,714.32 | ............... | 733,294.00 | 567,296.92 | ............... | ............... |
| 29. Par-Troy Twp. | 212,040.63 | ............... | 5,616,819.39 | 211,620.76 | ............... | 22,598,034.50 | ............... | ............... | ............... |
| 30. Passaic Twp. | 1,816.23 | ............... | 1,013,359.13 | ............... | ............... | 2,365,083.00 | 1,277,861.77 | ............... | ............... |
| 31. Pequannock Twp. | 514.26 | ............... | 1,400,249.39 | ............... | ............... | 8,252,465.50 | ............... | ............... | ............... |
| 32. Randolph Twp. | 28,052.09 | ............... | 2,051,707.97 | 77,461.98 | ............... | 9,825,377.50 | ............... | ............... | ............... |
| 33. Riverdale Boro | 1,042.85 | ............... | 321,592.41 | 12,149.74 | ............... | 1,153,837.15 | ............... | ............... | ............... |
| 34. Rockaway Boro | 31.30 | ............... | 701,637.63 | ............... | ............... | 1,585,465.00 | 1,061,144.31 | ............... | ............... |
| 35. Rockaway Twp. | 46,380.97 | ............... | 2,558,905.06 | 96,536.23 | ............... | 6,997,452.12 | 3,794,193.63 | ............... | ............... |
| 36. Roxbury Twp. | 37,582.29 | ............... | 2,080,353.31 | ............... | ............... | 9,071,609.51 | ............... | ............... | ............... |
| 37. Victory Gardens Boro | 3.76 | ............... | 65,789.85 | 2,485.85 | ............... | 195,708.50 | ............... | ............... | ............... |
| 38. Washington Twp. | 8,946.78 | ............... | 1,477,887.84 | 55,833.53 | ............... | 3,732,169.70 | 1,854,082.05 | ............... | ............... |
| 39. Wharton Boro | 17,316.96 | ............... | 516,054.51 | ............... | ............... | 1,484,878.56 | 783,724.75 | ............... | ............... |
| Totals | $620,588.34 | ............... | $52,646,687.58 | $1,028,875.00 | ............... | $156,800,056.82 | $42,704,005.80 | ............... | ............... |

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Boonton Town | $ 1,247,348.06 | $ 5,553,678.26 | $ 16,309.400 | $ 161,500.00 | $ 982,452.49 | $ 180,000.00 | $ 1,323,952.49 | $ 66,150 | $ 24,450 |
| 2. Boonton Twp. | 416,718.52 | 2,438,099.11 | 10,380,800 | 133,000.00 | 243,596.79 | 70,000.00 | 446,596.79 | 16,200 | 13,500 |
| 3. Butler Boro | 431,469.80 | 4,206,284.83 | 10,803,620 | 620,000.00 | 1,390,963.21 | 100,000.00 | 2,110,963.21 | 38,925 | 27,500 |
| 4. Chatham Boro | 1,237,801.87 | 7,000,953.15 | 37,003,600 | 950,000.00 | 770,074.03 | 95,000.00 | 1,815,074.03 | 29,700 | 34,150 |
| 5. Chatham Twp. | 1,685,856.04 | 8,470,662.62 | 28,959,300 | 600,000.00 | 1,272,931.34 | 80,000.00 | 1,952,931.34 | 16,200 | 32,800 |
| 6. Chester Boro | 370,053.53 | 1,647,717.56 | 4,094,500 | 90,000.00 | 275,222.71 | 100,000.00 | 465,222.71 | 4,500 | 4,000 |
| 7. Chester Twp. | 840,248.00 | 5,053,523.27 | 13,756,900 | 390,000.00 | 851,273.55 | 162,762.70 | 1,404,036.25 | 6,975 | 14,950 |
| 8. Denville Twp. | 1,666,764.66 | 10,274,558.99 | 20,383,000 | 490,000.00 | 1,851,239.24 | 200,000.00 | 2,541,239.24 | 68,850 | 59,250 |
| 9. Dover Town | 2,174,149.24 | 6,709,515.75 | 27,256,700 | 350,000.00 | 1,664,254.29 | 100,000.00 | 2,114,254.29 | 91,350 | 33,350 |
| 10. East Hanover Twp. | 534,134.78 | 8,022,996.07 | 14,692,790 | 750,000.00 | 2,436,924.61 | 80,000.00 | 3,266,924.61 | 38,925 | 34,850 |
| 11. Florham Park Boro | 1,572,530.53 | 8,817,362.40 | 88,573,500 | 451,189.21 | 1,330,840.80 | 160,000.00 | 1,942,030.01 | 17,550 | 36,450 |
| 12. Hanover Twp. | 1,162,792.59 | 11,747,107.30 | 17,336,800 | 1,471,886.43 | 2,407,015.48 | 298,000.00 | 4,176,901.91 | 58,275 | 54,200 |
| 13. Harding Twp. | 740,666.25 | 3,396,584.65 | 12,022,975 | 450,000.00 | 430,671.55 | 70,000.00 | 950,671.55 | 5,400 | 12,500 |
| 14. Jefferson Twp. | 1,509,914.00 | 8.977,888.90 | 18,812,100 | 600,000.00 | 2,376,815.32 | 464,000.00 | 3,440,815.32 | 81,450 | 56,150 |
| 15. Kinnelon Boro | 1,097,365.38 | 7,284,237.10 | 14,604,350 | 800,000.00 | 538,337.18 | 130,000.00 | 1,468,337.18 | 9,900 | 29,550 |
| 16. Lincoln Park Boro | 1,757,260.00 | 5,865,191.69 | 11,222,600 | 715,000.00 | 1,183,357.70 | 110,000.00 | 2,008,357.70 | 32,400 | 28,850 |
| 17. Madison Boro | 3,174,393.81 | 12,388,566.58 | 51,855,644 | 500,000.00 | 2,134,880.46 | 165,000.00 | 2,799,880.46 | 58,725 | 49,100 |
| 18. Mendham Boro | 801,383.50 | 4,738,424.97 | 21,430,200 | 400,000.00 | 421,726.08 | 40,000.00 | 861,726.08 | 9,225 | 17,000 |
| 19. Mendham Twp. | 951,317.48 | 5,600,739.63 | 12,397,700 | 583,241.00 | 461,871.63 | 124,000.00 | 1,169,112.63 | 5,850 | 14,050 |
| 20. Mine Hill Twp. | 362,956.00 | 1,992,965.45 | 3,186,600 | 87,000.00 | 430,388.53 | 35,000.00 | 552,388.53 | 22,050 | 15,950 |
| 21. Montville Twp. | 1,051,860.38 | 11,159,096.78 | 15,469,450 | 900,000.00 | 2,122,121.53 | 308,661.20 | 3,330,782.73 | 44,100 | 49,100 |
| 22. Morris Twp. | 2,205,275.02 | 18,184,702.91 | 105,035,100 | 1,150,000.00 | 3,400,048.50 | 220,000.00 | 4,770,048.50 | 57,600 | 61,150 |
| 23. Morris Plains Boro | 1,569,524.04 | 5,945,688.63 | 5,311,400 | 600,000.00 | 1,105,438.06 | 72,000.00 | 1,777,438.06 | 22,275 | 24,150 |
| 24. Morristown Town | 4,161,063.35 | 11,685,175.06 | 122,249,755 | 800,000.00 | 5,002,778.27 | 300,000.00 | 6,102,778.27 | 51,975 | 23,300 |
| 25. Mountain Lakes Boro | 815,993.17 | 4,942,109.37 | 39,622,500 | 333,000.00 | 601,687.36 | 180,000.00 | 1,114,687.36 | 2,250 | 13,650 |

## Abstract of Ratables and Exemptions in the County of Morris, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 26. Mt. Arlington Boro | 503,495.52 | 2,126,374.98 | 5,511,900 | 150,000.00 | 433,854.28 | 100,000.00 | 683,854.28 | 12,825 | 10,650 |
| 27. Mt. Olive Twp. | 1,678,486.19 | 10,781,841.81 | 35,110,285 | 500,000.00 | 1,665,367.44 | 450,000.00 | 2,615,367.44 | 38,250 | 39,450 |
| 28. Netcong Boro | 121,402.78 | 1,716,269.74 | 2,457,300 | 165,000.00 | 348,895.67 | 40,000.00 | 553,895.67 | 24,975 | 10,350 |
| 29. Par-Troy Twp. | 4,167,709.66 | 32,594,184.31 | 97,165,450 | 1,760,000.00 | 5,895,695.47 | 300,000.00 | 7,955,695.47 | 122,625 | 131,800 |
| 30. Passaic Twp. | 1,213,010.43 | 5,869,314.33 | 7,843,055 | 525,000.00 | 1,578,002.62 | 155,000.00 | 2,258,002.62 | 30,375 | 27,850 |
| 31. Pequannock Twp. | 1,981,450.16 | 9,634,165.05 | 27,809,200 | 520,000.00 | 1,278,968.66 | 100,000.00 | 1,898,968.66 | 63,000 | 62,300 |
| 32. Randolph Twp. | 3,929,823.00 | 15,884,370.45 | 65,769,400 | 190,000.00 | 2,072,691.45 | 440,088.55 | 2,702,780.00 | 26,100 | 50,600 |
| 33. Riverdale Boro | 478,840.74 | 1,966,420.04 | 3,672,700 | 159,000.00 | 470,379.06 | 35,000.00 | 664,379.06 | 11,475 | 13,450 |
| 34. Rockaway Boro | 712,182.29 | 4,060,429.23 | 13,188,700 | 330,000.00 | 632,245.01 | 65,000.00 | 1,027,245.01 | 37,575 | 24,900 |
| 35. Rockaway Twp. | 4,256,824.53 | 17,703,911.57 | 114,093,450 | 800,000.00 | 2,118,145.00 | 400,000.00 | 3,318,145.00 | 58,500 | 61,350 |
| 36. Roxbury Twp. | 2,554,745.23 | 13,706,708.05 | 49,260,900 | 770,000.00 | 2,308,481.51 | 335,471.91 | 3,433,953.42 | 62,550 | 71,550 |
| 37. Victory Gardens Boro | 108,667.29 | 372,651.49 | 801,000 | 39,341.46 | 43,037.66 | 24,000.00 | 106,379.12 | 3,150 | 2,200 |
| 38. Washington Twp. | 1,844,675.73 | 8,964,648.85 | 30,101,400 | 700,000.00 | 1,048,368.44 | 275,000.00 | 2,023,368.44 | 19,575 | 31,850 |
| 39. Wharton Boro | 928,696.00 | 3,713,353.82 | 8,467,500 | 150,000.00 | 509,902.79 | 35,000.00 | 694,902.79 | 24,750 | 18,400 |
| Totals | $58,018,849.55 | $311,198,474.75 | $1,184,023,524 | $21,134,158.10 | $56,090,945.77 | $6,618,984.36 | $83,844,088.23 | $1,392,525 | $1,320,650 |

| | |
|---|---|
| Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the Support of the County Budget | $23,383,876.30 |
| Rate per $100 to be applied to Col. 11 for apportionment of County Taxes | .350739794 |
| Rate per $100 to be applied to Col. 11 for apportionment of County Library | .013252626 |

| | |
|---|---|
| County Percentage Level of Taxable Value of Real Property | 100% |
| Total County Taxes Appropriated | $52,346,687.58 |
| Adjustments | 620,568.34 |
| Total County Taxes Apportioned (including adjustments) Total 12 A 1 | $53,267,255.92 |

# Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value (a) Land | (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 1. Barnegat Twp. | $ 51,204,953 | $ 71,377,100 | $ 122,582,053 | .............. | $ 122,582,053 | $ 3,487,001 | $ 126,069,054 |
| 2. Barnegat Light Boro* | 73,040,100 | 48,800,900 | 121,841,000 | .............. | 121,841,000 | 261,805 | 122,102,805 |
| 3. Bay Head Boro | 48,703,150 | 43,930,200 | 92,633,350 | .............. | 92,633,350 | 416,630 | 93,049,980 |
| 4. Beach Haven Boro | 52,058,830 | 52,274,350 | 104,333,180 | .............. | 104,333,180 | 564,816 | 104,897,996 |
| 5. Beachwood Boro | 32,580,650 | 70,171,200 | 102,751,850 | .............. | 102,751,850 | 676,285 | 103,428,135 |
| 6. Berkeley Twp. | 195,243,000 | 451,313,300 | 646,556,300 | .............. | 646,556,300 | 7,125,463 | 653,681,763 |
| 7. Brick Twp.* | 467,516,990 | 925,581,550 | 1,393,098,540 | .............. | 1,393,098,540 | 14,788,899 | 1,407,887,439 |
| 8. Dover Twp. | 328,761,400 | 764,509,200 | 1,093,270,600 | $16,391,700 | 1,076,878,900 | 13,588,398 | 1,090,467,298 |
| 9. Eagleswood Twp. | 14,039,200 | 15,729,350 | 29,768,550 | .............. | 29,768,550 | 294,410 | 30,062,960 |
| 10. Harvey Cedars Boro | 33,545,260 | 29,444,370 | 62,989,630 | .............. | 62,989,630 | 325,675 | 63,315,305 |
| 11. Island Heights Boro | 9,023,800 | 16,654,500 | 25,678,300 | .............. | 25,678,300 | 229,796 | 25,908,096 |
| 12. Jackson Twp. | 117,070,405 | 221,786,380 | 338,856,785 | .............. | 338,856,785 | 4,386,476 | 343,243,261 |
| 13. Lacey Twp. | 151,380,340 | 289,613,470 | 440,993,810 | .............. | 440,993,810 | 6,779,618 | 447,773,428 |
| 14. Lakehurst Boro | 5,405,800 | 16,300,000 | 21,705,800 | .............. | 21,705,800 | 2,890,027 | 24,595,827 |
| 15. Lakewood Twp. | 113,291,400 | 377,488,400 | 490,779,800 | 8,262,000 | 482,517,800 | 9,009,051 | 491,526,851 |
| 16. Lavallette Boro | 59,987,050 | 73,969,150 | 133,956,200 | .............. | 133,956,200 | 1,571,555 | 135,527,755 |
| 17. Little Egg Harbor Twp. | 101,689,700 | 180,791,700 | 282,481,400 | .............. | 282,481,400 | 7,778,507 | 290,259,907 |
| 18. Long Beach Twp. | 235,110,530 | 220,372,600 | 455,483,130 | .............. | 455,483,130 | 2,252,376 | 457,735,506 |
| 19. Manchester Twp. | 126,415,748 | 340,848,000 | 467,263,748 | .............. | 467,263,748 | 6,763,458 | 474,027,206 |
| 20. Mantoloking Boro | 48,387,000 | 36,843,800 | 85,230,800 | .............. | 85,230,800 | 321,382 | 85,552,182 |
| 21. Ocean Twp. | 38,651,650 | 56,503,800 | 95,155,450 | .............. | 95,155,450 | 827,708 | 95,983,158 |
| 22. Ocean Gate Boro | 5,192,284 | 16,901,345 | 22,093,629 | .............. | 22,093,629 | 117,715 | 22,211,344 |
| 23. Pine Beach Boro | 11,453,750 | 20,065,100 | 31,518,850 | .............. | 31,518,850 | 133,190 | 31,652,040 |
| 24. Plumsted Twp. | 18,282,200 | 35,994,750 | 54,276,950 | .............. | 54,276,950 | 2,242,755 | 56,519,705 |
| 25. Pt. Pleasant Boro | 149,137,900 | 325,670,650 | 474,808,550 | 18,000 | 474,790,550 | 5,739,168 | 480,529,718 |
| 26. Pt. Pleasant Beach Boro* | 64,135,300 | 63,404,225 | 127,539,525 | .............. | 127,539,525 | 613,171 | 128,152,696 |
| 27. Seaside Heights Boro | 51,351,150 | 44,751,100 | 96,102,250 | .............. | 96,102,250 | 419,772 | 96,522,022 |
| 28. Seaside Park Boro | 62,348,910 | 63,849,350 | 126,198,260 | .............. | 126,198,260 | 407,018 | 126,605,278 |
| 29. Ship Bottom Boro | 35,243,130 | 39,089,680 | 74,332,810 | .............. | 74,332,810 | 423,958 | 74,756,768 |
| 30. South Toms River Boro | 7,930,000 | 23,789,600 | 31,719,600 | .............. | 31,719,600 | 385,554 | 32,105,154 |
| 31. Stafford Twp. | 89,353,812 | 112,267,210 | 201,621,022 | .............. | 201,621,022 | 5,105,905 | 206,726,927 |
| 32. Surf City Boro | 49,878,000 | 55,760,170 | 105,638,170 | .............. | 105,638,170 | 1,523,914 | 107,162,084 |
| 33. Tuckerton Boro | 20,676,250 | 31,989,200 | 52,665,450 | .............. | 52,665,450 | 925,487 | 53,590,937 |
| Totals | $2,368,089,642 | $5,137,835,700 | $8,005,925,342 | $24,671,700 | $7,981,253,642 | $102,376,943 | $8,083,630,585 |

*Complete Revaluation
**Complete Reassessment

## Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1982 (Continued)

| | 7 | 8 | 9 | 10 | | 11 | 12 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Equalization | | | Apportionment of Taxes | | |
| | | | | | | | Section A County Taxes | | |
| TAXING DISTRICT | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | | | | | Deduct Overpayment | Add Underpayment |
| 1. Barnegat Twp. | $3.626 | 79.34 | ........ | ........ | $ 32,396,302 | $ 158,465,356 | $ 680,732.72 | ........ | ........ |
| 2. Barnegat Light Boro | .956 | 115.95 | ........ | $ 16,273,271 | ........ | 105,829,534 | 454,620.67 | ........ | ........ |
| 3. Bay Head Boro | 1.670 | 78.34 | $412,763 | ........ | 26,174,157 | 119,636,900 | 513,934.11 | ........ | ........ |
| 4. Beach Haven Boro | 2.385 | 57.62 | ........ | ........ | 78,459,450 | 183,357,446 | 787,663.73 | ........ | ........ |
| 5. Beachwood Boro | 3.352 | 84.07 | ........ | ........ | 19,850,977 | 123,279,112 | 529,580.26 | ........ | ........ |
| 6. Berkeley Twp. | 2.000 | 101.41 | ........ | 4,157,440 | ........ | 649,524,323 | 2,790,215.28 | ........ | ........ |
| 7. Brick Twp. | 2.134 | 107.91 | ........ | 83,362,939 | ........ | 1,324,524,500 | 5,689,869.30 | ........ | ........ |
| 8. Dover Twp. | 4.355 | 58.27 | 6,050 | ........ | 797,938,709 | 1,888,412,057 | 8,112,307.66 | ........ | ........ |
| 9. Eagleswood Twp. | 2.462 | 89.41 | ........ | ........ | 3,712,582 | 33,775,542 | 145,092.39 | ........ | ........ |
| 10. Harvey Cedars Boro | 2.280 | 52.93 | ........ | ........ | 56,246,330 | 119,561,635 | 513,610.79 | ........ | ........ |
| 11. Island Heights Boro | 3.396 | 71.27 | ........ | ........ | 10,562,461 | 36,470,557 | 156,669.58 | ........ | ........ |
| 12. Jackson Twp. | 3.724 | 73.88 | ........ | ........ | 124,325,781 | 467,569,042 | 2,008,574.95 | ........ | ........ |
| 13. Lacey Twp. | 1.961 | 99.46 | ........ | ........ | 4,200,472 | 451,973,900 | 1,941,581.62 | ........ | ........ |
| 14. Lakehurst Boro | 3.453 | 92.42 | 422 | ........ | 2,161,342 | 26,697,591 | 114,687.05 | ........ | ........ |
| 15. Lakewood Twp. | 3.670 | 73.24 | 8,183 | ........ | 184,783,368 | 676,318,402 | 2,905,316.82 | ........ | ........ |
| 16. Lavallette Boro | 1.799 | 65.08 | ........ | ........ | 72,784,859 | 208,312,614 | 894,865.70 | ........ | ........ |
| 17. Little Egg Harbor Twp. | 2.414 | 103.98 | ........ | 9,883,927 | ........ | 280,375,980 | 1,204,434.26 | ........ | ........ |
| 18. Long Beach Twp. | 1.719 | 63.68 | ........ | ........ | 262,035,987 | 719,771,493 | 3,091,981.86 | ........ | ........ |
| 19. Manchester Twp. | 2.518 | 75.41 | 222 | ........ | 154,532,209 | 628,559,637 | 2,700,155.55 | ........ | ........ |
| 20. Mantoloking Boro | 1.196 | 83.95 | ........ | ........ | 16,398,445 | 101,950,627 | 437,957.73 | ........ | ........ |
| 21. Ocean Twp. | 3.258 | 77.09 | ........ | ........ | 28,764,388 | 124,747,546 | 535,888.34 | ........ | ........ |
| 22. Ocean Gate Boro | 3.768 | 67.18 | ........ | ........ | 10,912,886 | 33,124,230 | 142,294.49 | ........ | ........ |
| 23. Pine Beach Boro | 3.731 | 70.52 | ........ | ........ | 13,287,485 | 44,939,525 | 193,050.43 | ........ | ........ |
| 24. Plumsted Twp. | 2.438 | 78.94 | ........ | ........ | 15,570,109 | 72,089,811 | 309,682.17 | ........ | ........ |
| 25. Pt. Pleasant Boro | 1.951 | 114.82 | ........ | 58,074,523 | ........ | 422,455,195 | 1,814,775.68 | ........ | ........ |
| 26. Pt. Pleasant Beach Boro | 3.422 | 61.29 | 1,081 | ........ | 85,207,566 | 213,361,343 | 916,553.94 | ........ | ........ |
| 27. Seaside Heights Boro | 2.785 | 72.54 | ........ | ........ | 38,790,460 | 135,312,482 | 581,273.01 | ........ | ........ |
| 28. Seaside Park Boro | 2.049 | 88.62 | ........ | ........ | 17,333,677 | 143,938,955 | 618,330.46 | ........ | ........ |
| 29. Ship Bottom Boro | 2.345 | 56.40 | ........ | ........ | 59,041,162 | 133,797,930 | 574,766.82 | ........ | ........ |
| 30. South Toms River Boro | 3.479 | 76.41 | 1,778 | ........ | 10,489,795 | 42,596,727 | 182,986.28 | ........ | ........ |
| 31. Stafford Twp. | 3.051 | 47.38 | ........ | ........ | 226,152,039 | 432,678,966 | 1,859,553.93 | ........ | ........ |
| 32. Surf City Boro | 1,798 | 61.38 | ........ | ........ | 67,349,864 | 174,511,968 | 749,665.48 | ........ | ........ |
| 33. Tuckerton Boro | 2,717 | 93.07 | ........ | ........ | 4,627,628 | 58,218,565 | 250,094.30 | ........ | ........ |
| Totals | ........ | ........ | $430,499 | $171,752,100 | $2,424,030,510 | $10,336,339,494 | $44,402,667.36 | ........ | ........ |

## Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | pt County Taxes pportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Barnegat Twp. | $ 2,196.02 | ........ | $ 678,536.70 | $ 42,304.91 | $ 57,555.76 | $ 3,167,004.00 | ........ | ........ | ........ |
| 2. Barnegat Light Boro | 45.99 | ........ | 454,574.68 | 28,338.73 | 38,554.52 | L 105,146.54 | S $ 327,076.96 | ........ | ........ |
| 3. Bay Head Boro | 317.23 | ........ | 513,616.88 | 32,020.09 | 43,565.63 | 561,077.00 | ........ | ........ | ........ |
| 4. Beach Haven Boro | 15.77 | ........ | 787,646.96 | ........ | 66,801.91 | 362,743.03 | S 547,527.43 | ........ | ........ |
| 5. Beachwood Boro | 135.11 | ........ | 529,445.15 | 33,008.73 | 44,905.67 | ........ | T 2,098,107.71 | ........ | ........ |
| 6. Berkeley Twp. | 49,054.21 | ........ | ,741,161.07 | 171,002.15 | 232,637.41 | 4,236,577.00 | C 4,242,822.98 | ........ | ........ |
| 7. Brick Twp. | 12,831.34 | ........ | ,677,037.96 | 353,938.51 | 481,551.89 | 18,492,083.00 | ........ | ........ | ........ |
| 8. Dover Twp. | 20,033.51 | ........ | ,092,174.15 | 504,526.03 | 686,636.08 | ........ | T 31,228,805.33 | ........ | ........ |
| 9. Eagleswood Twp. | 1,066.22 | ........ | 144,026.17 | 8,980.68 | 12,214.33 | 270,361.00 | P 250,659.44 | ........ | ........ |
| 10. Harvey Cedars Boro | 40.79 | ........ | 513,570.00 | 32,016.43 | 43,556.82 | L 118,797.51 | S 372,532.64 | ........ | ........ |
| 11. Island Heights Boro | 193.83 | ........ | 156,475.75 | 9,755.18 | 13,270.88 | 272,972.01 | C 237,327.40 | ........ | ........ |
| 12. Jackson Twp. | 12,922.03 | ........ | ,995,652.92 | 124,445.38 | 169,405.26 | 7,840,620.48 | ........ | ........ | ........ |
| 13. Lacey Twp. | 59,437.74 | ........ | ,882,143.88 | 117,465.69 | 160,199.57 | 6,127,198.00 | -57.98 | ........ | ........ |
| 14. Lakehurst Boro | ........ | ........ | 114,687.05 | 7,149.68 | 9,726.83 | 472,393.63 | ........ | ........ | ........ |
| 15. Lakewood Twp. | 1,830.21 | ........ | ,903,486.61 | ........ | 246,291.75 | 9,991,164.75 | ........ | ........ | ........ |
| 16. Lavallette Boro | [illegible]33.90 | ........ | 894,531.80 | 55,766.42 | 75,866.72 | 808,384.00 | ........ | ........ | ........ |
| 17. Little Egg Harbor Twp. | 1[illegible]48.69 | ........ | ,202,485.57 | 74,967.68 | 102,001.85 | 1,634,731.00 | P 2,573,526.54 | ........ | ........ |
| 18. Long Beach Twp. | 12,940.69 | ........ | ,079,041.17 | 191,978.17 | -943.30 | L 710,848.25 | S 2,254,761.28 | ........ | ........ |
| 19. Manchester Twp. | 6,303.67 | ........ | ,693,851.88 | 167,959.62 | 228,566.58 | 5,417,177.68 | ........ | ........ | ........ |
| 20. Mantoloking Boro | 53.74 | ........ | 437,903.99 | 27,299.38 | 37,139.43 | 83,845.00 | ........ | ........ | ........ |
| 21. Ocean Twp. | 3,880.48 | ........ | 532,007.86 | 33,183.37 | 45,187.15 | 2,061,976.70 | ........ | ........ | ........ |
| 22. Ocean Gate Boro | 110.36 | ........ | 142,184.13 | 8,864.07 | 12,058.83 | 262,833.00 | C 221,987.97 | ........ | ........ |
| 23. Pine Beach Boro | 140.01 | ........ | 192,910.42 | 12,026.44 | 16,361.00 | ........ | T 760,943.82 | ........ | ........ |
| 24. Plumsted Twp. | 6.53 | ........ | 309,675.64 | 19,305.53 | 26,264.74 | 1,022,345.50 | ........ | ........ | ........ |
| 25. Pt. Pleasant Boro | 242.46 | ........ | 814,533.22 | 113,119.85 | 153,893.85 | 6,071,362.50 | ........ | ........ | ........ |
| 26. Pt. Pleasant Beach Boro | 64.76 | ........ | 916,489.18 | 57,135.73 | 77,734.69 | 2,564,575.50 | ........ | ........ | ........ |
| 27. Seaside Heights Boro | 3,976.46 | ........ | 577,296.55 | 35,996.55 | 48,964.95 | 368,137.00 | C 990,323.59 | ........ | ........ |
| 28. Seaside Park Boro | 954.83 | ........ | 617,375.63 | 38,489.50 | 52,364.69 | 437,037.00 | C 1,118,775.04 | ........ | ........ |
| 29. Ship Bottom Boro | 2,894.09 | ........ | 571,872.73 | 35,675.01 | 48,643.81 | L 131,759.42 | S 421,204.00 | ........ | ........ |
| 30. South Toms River Boro | ........ | ........ | 182,986.28 | 11,407.51 | 15,519.42 | ........ | T 722,251.06 | ........ | ........ |
| 31. Stafford Twp. | 22,942.87 | ........ | 836,611.06 | 114,588.39 | 156,265.75 | 3,121,756.67 | S 978,570.19 | ........ | ........ |
| 32. Surf City Boro | 75.65 | ........ | 749,589.83 | 46,730.15 | 63,574.09 | L 173,391.78 | S 505,016.50 | ........ | ........ |
| 33. Tuckerton Boro | 570.70 | ........ | 249,523.60 | 15,556.44 | 21,161.44 | 483,089.80 | P 587,838.36 | ........ | ........ |
| Totals | $217,559.89 | ........ | $4 185,107.47 | $2,525,000.00 | $3,487,500.00 | $77,371,388.75 | $50,440,000.76 | ........ | ........ |

L—CONSOLIDATED SCHOOL DISTRICT OF LONG BEACH ISLAND
S—SOUTHERN REGIONAL SCHOOL DISTRICT
T—TOMS RIVER REGIONAL SCHOOL DISTRICT
C—CENTRAL REGIONAL SCHOOL DISTRICT
P—PINELANDS REGIONAL SCHOOL DISTRICT

## Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes |  | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget |  |  |  | 15 Deductions Allowed (C. 73, L. 1976) |  |
|---|---|---|---|---|---|---|---|---|---|
|  | Section C | Section D |  |  |  |  |  |  |  |
|  | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Barnegat Twp. | $625,000.00 | $ 4,570,401.37 | $ 6,535,800 | $ 545,000.00 | $ 864,000.00 | $ 175,000.00 | $ 1,584,000.00 | $ 57,825 | $ 32,300 |
| 2. Barnegat Light Boro | 213,500.00 | 1,167,191.43 | 29,626,600 | 212,500.00 | 133,000.00 | 50,000.00 | 395,500.00 | 8,100 | 4,600 |
| 3. Bay Head Boro | 402,906.00 | 1,553,185.60 | 4,588,800 | 337,375.00 | 228,709.37 | 35,000.00 | 601,084.37 | 7,200 | 6,800 |
| 4. Beach Haven Boro | 736,400.00 | 2,501,120.33 | 7,744,400 | 103,000.00 | 508,000.00 | 100,000.00 | 711,000.00 | 21,375 | 9,600 |
| 5. Beachwood Boro | 761,103.19 | 3,466,568.45 | 6,492,350 | 330,000.00 | 417,342.37 | 250,000.00 | 997,342.37 | 66,150 | 29,950 |
| 6. Berkeley Twp. | 1,443,378.37 | 13,067,578.98 | 338,059,100 | 2,050,000.00 | 3,735,088.74 | 650,000.00 | 6,435,088.74 | 743,850 | 124,900 |
| 7. Brick Twp. | 5,030,094.75 | 30,034,706.11 | 149,521,600 | 2,448,500.00 | 5,318,260.44 | 1,325,000.00 | 9,091,760.44 | 452,700 | 222,150 |
| 8. Dover Twp. | 6,975,196.78 | 47,487,338.87 | 180,754,900 | 2,935,000.00 | 8,845,160.58 | 2,566,000.00 | 14,346,160.58 | 632,250 | 237,400 |
| 9. Eagleswood Twp. | 53,838.00 | 740,079.62 | 4,256,600 | 50,500.00 | 230,885.00 | 100,000.00 | 381,385.00 | 18,675 | 4,350 |
| 10. Harvey Cedars Boro | 362,800.00 | 1,443,273.40 | 2,956,700 | 191,900.00 | 137,200.00 | 59,000.00 | 388,100.00 | 4,050 | 2,750 |
| 11. Island Heights Boro | 190,000.00 | 879,801.22 | 2,407,500 | 25,000.00 | 184,646.29 | 90,000.00 | 299,646.29 | 18,000 | 6,750 |
| 12. Jackson Twp. | 2,650,614.17 | 12,780,738.21 | 62,609,710 | 494,400.00 | 3,252,132.13 | 1,115,000.00 | 4,861,532.13 | 120,825 | 73,325 |
| 13. Lacey Twp. | 492,129.52 | 8,779,078.68 | 29,103,850 | 2,286,482.16 | 6,585,943.52 | 390,000.00 | 9,262,425.68 | 256,050 | 75,975 |
| 14. Lakehurst Boro | 245,220.00 | 849,177.19 | 6,919,700 | 57,200.00 | 426,199.61 | 60,000.00 | 543,399.61 | 15,750 | 9,000 |
| 15. Lakewood Twp. | 4,895,308.89 | 18,036,252.00 | 65,803,000 | 1,111,000.00 | 4,240,941.65 | 875,000.00 | 6,226,941.65 | 440,775 | 97,350 |
| 16. Lavallette Boro | 603,000.00 | 2,437,548.94 | 16,361,700 | 273,120.00 | 672,828.00 | 70,000.00 | 1,015,948.00 | 32,850 | 12,800 |
| 17. Little Egg Harbor Twp. | 1,417,000.00 | 7,004,712.64 | 16,833,800 | 350,000.00 | 943,986.00 | 450,000.00 | 1,743,986.00 | 128,475 | 42,050 |
| 18. Long Beach Twp. | 1,631,000.00 | 7,866,685.57 | 11,516,200 | 700,000.00 | 1,280,000.00 | 300,000.00 | 2,280,000.00 | 54,450 | 25,150 |
| 19. Manchester Twp. | 3,424,000.00 | 11,931,555.76 | 70,354,090 | 275,000.00 | 2,155,020.15 | 359,000.00 | 2,789,020.15 | 226,350 | 100,700 |
| 20. Mantoloking Boro | 436,192.00 | 1,022,379.80 | 1,431,000 | 485,000.00 | 286,783.00 | 11,000.00 | 782,783.00 | 225 | 2,450 |
| 21. Ocean Twp. | 454,280.00 | 3,126,635.08 | 5,150,900 | 631,723.00 | 398,900.00 | 130,000.00 | 1,160,623.00 | 88,875 | 21,900 |
| 22. Ocean Gate Boro | 188,800.00 | 836,728.00 | 1,611,545 | 53,100.00 | 187,304.27 | 50,000.00 | 290,404.27 | 29,250 | 5,700 |
| 23. Pine Beach Boro | 198,400.00 | 1,180,641.68 | 3,884,700 | 23,000.00 | 187,078.76 | 50,000.00 | 260,078.76 | 22,500 | 9,600 |
| 24. Plumsted Twp. | .............. | 1,377,591.41 | 18,574,400 | 99,920.45 | 418,551.76 | 80,000.00 | 598,472.21 | 31,500 | 15,350 |
| 25. Pt. Pleasant Boro | 1,219,220.00 | 9,372,129.42 | 62,200,100 | 275,000.00 | 1,472,199.00 | 500,000.00 | 2,247,199.00 | 214,200 | 77,500 |
| 26. Pt. Pleasant Beach Boro | 768,900.00 | 4,384,835.10 | 21,895,050 | 360,800.00 | 1,067,934.09 | 275,000.00 | 1,703,734.09 | 45,900 | 19,450 |
| 27. Seaside Heights Boro | 666,684.44 | 2,687,403.08 | 13,722,650 | 227,000.00 | 2,062,859.71 | 250,000.00 | 2,539,859.71 | 26,100 | 6,200 |
| 28. Seaside Park Boro | 329,150.00 | 2,593,191.86 | 40,777,100 | 475,900.00 | 1,205,665.79 | 120,000.00 | 1,801,565.79 | 24,750 | 10,000 |
| 29. Ship Bottom Boro | 543,500.00 | 1,752,654.97 | 5,299,775 | 384,500.00 | 429,350.00 | 90,000.00 | 903,850.00 | 28,575 | 7,650 |
| 30. South Toms River Boro | 184,458.65 | 1,116,622.92 | 1,866,100 | 105,000.00 | 310,480.69 | 127,826.00 | 543,306.69 | 30,600 | 9,450 |
| 31. Stafford Twp. | 98,939.00 | 6,306,731.06 | 34,837,300 | 940,000.00 | 2,646,130.00 | 539,000.00 | 4,125,130.00 | 143,775 | 52,550 |
| 32. Surf City Boro | 388,000.00 | 1,926,302.35 | 7,602,900 | 435,000.00 | 346,600.00 | 82,000.00 | 863,600.00 | 24,975 | 8,700 |
| 33. Tuckerton Boro | 98,700.00 | 1,455,869.64 | 3,333,150 | 338,100.00 | 260,000.00 | 110,000.00 | 708,100.00 | 36,450 | 9,100 |
| Totals | $37,727,713.76 | $215,736,710.74 | $1,234,633,070 | $19,610,020.61 | $51,439,180.92 | $11,433,826.00 | $82,483,027.53 | $4,053,375 | $1,373,500 |

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .......... $21,547,561.43

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .......... 0.429578260

Net County Taxes Apportioned (12 A III) .......... $44,185,107.47

‡Adjustments (Net Total 12 A IIb)± .......... 217,559.89

Total County Taxes Apportioned (Including Adjustments—Total 12 A 1) .......... $44,402,667.36

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Rate per $100 to be applied to Col. 11 for apportionment of County Library Taxes .......... 0.026780241

Rate per $100 to be applied to Col. 11 for apportionment of County Health Taxes .......... 0.036433351

## Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value (a) Land | 1 Taxable Value (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 1. Bloomingdale Boro | $ 32,543,100 | $ 72,470,900 | $ 105,014,000 | $ 100,400 | $ 104,913,600 | $ 648,963 | $ 105,562,563 |
| 2. Clifton City | 414,917,900 | 707,894,000 | 1,122,811,900 | .............. | 1,122,811,900 | 9,259,500 | 1,132,071,400 |
| 3. Haledon Boro | 16,249,300 | 35,079,800 | 51,329,100 | .............. | 51,329,100 | 3,525,627 | 54,854,727 |
| 4. Hawthorne Boro | 84,326,600 | 151,139,000 | 235,465,600 | .............. | 235,465,600 | 1,193,142 | 236,658,742 |
| 5. Little Falls Twp. | 431,102,300 | 85,220,706 | 126,323,006 | .............. | 126,323,006 | 3,538,110 | 129,861,116 |
| 6. North Haledon Boro | 16,787,700 | 50,068,300 | 66,856,000 | .............. | 66,856,000 | 277,474 | 67,133,474 |
| 7. Passaic City | 63,854,900 | 200,162,950 | 264,017,850 | 1,860,150 | 262,157,700 | 13,565,818 | 275,723,518 |
| 8. Paterson City | 105,380,420 | 496,636,290 | 602,016,710 | .............. | 602,016,710 | 17,906,926 | 619,923,636 |
| 9. Pompton Lakes Boro | 31,784,990 | 73,076,295 | 104,861,285 | 110,800 | 104,750,485 | 1,030,851 | 105,781,336 |
| 10. Prospect Park Boro | 7,504,050 | 24,226,750 | 31,730,800 | .............. | 31,730,800 | 267,900 | 31,998,700 |
| 11. Ringwood Boro | 46,700,4300 | 80,890,300 | 127,590,700 | .............. | 127,590,700 | 1,306,572 | 128,897,272 |
| 12. Totowa Boro | 85,872,100 | 222,244,400 | 308,116,500 | .............. | 308,116,500 | 2,359,003 | 310,475,503 |
| 13. Wanaque Boro | 28,998,600 | 52,263,200 | 81,261,800 | .............. | 81,261,800 | 714,300 | 81,976,100 |
| 14. Wayne Twp. | 393,848,500 | 709,057,945 | 1,102,906 445 | .............. | 1,102,906,445 | 12,429,894 | 1,115,336,339 |
| 15. West Milford Twp. | 104,481,600 | 172,366,500 | 277,206,100 | .............. | 277,206,100 | 4,502,550 | 281,719,650 |
| 16. West Paterson Boro | 42,303,600 | 87,047,100 | 129,350,700 | .............. | 129,350,700 | 946,700 | 130,297,400 |
| Totals | $1,517,016,060 | $3,219,844,436 | 4,736,860,496 | 2,071,350 | 4,734,789,146 | 73,473,330 | 4,808,262,476 |

# Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 | | 11 | 12 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Equalization | | | Apportionment of Taxes | | |
| | | | | | | | Section A County Taxes | | |
| | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139. L. 1966) | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment | Add Underpayment |
| 1. Bloomingdale Boro | $4.51 | 66.54 | $ 620 | ............... | 54,939,767 | 160,502,950 | $ 966,009.98 | ............... | ............... |
| 2. Clifton City | 3.57 | 54.22 | 120,940 | ............... | 1,098,205,473 | 2,230,397,813 | 13,729,667.21 | ............... | ............... |
| 3. Haledon Boro | 5.83 | 41.61 | ............... | ............... | 75,093,111 | 129,947,836 | 799,921.50 | ............... | ............... |
| 4. Hawthorne Boro | 4.71 | 50.36 | 33,758 | ............... | 243,361,580 | 480,054,080 | 2,955,074.80 | ............... | ............... |
| 5. Little Falls Twp. | 4.79 | 40.28 | 3,910 | ............... | 197,333,206 | 327,198,232 | 2,014,138.18 | ............... | ............... |
| 6. North Haledon Boro | 7.64 | 32.38 | ............... | ............... | 141,131,102 | 208,264,576 | 1,282,016.81 | ............... | ............... |
| 7. Passaic City | 6.74 | 63.07 | 251,295 | ............... | 206,616,834 | 482,591,647 | 2,970,896.33 | ............... | ............... |
| 8. Paterson City | 8.66 | 57.26 | 734,894 | ............... | 520,214,922 | 1,140,873,452 | 7,022,888.72 | ............... | ............... |
| 9. Pompton Lakes Boro | 7.06 | 42.50 | 526 | ............... | 150,263,149 | 256,045,011 | 1,576,139.42 | ............... | ............... |
| 10. Prospect Park Boro | 5.69 | 44.60 | ............... | ............... | 41,365,044 | 73,363,744 | 451,606.10 | ............... | ............... |
| 11. Ringwood Boro | 6.95 | 40.89 | ............... | ............... | 185,123,736 | 314,021,006 | 1,933,022.97 | ............... | ............... |
| 12. Totowa Boro | 2.59 | 64.08 | 1,173 | ............... | 188,158,534 | 498,635,210 | 3,069,454.88 | ............... | ............... |
| 13. Wanaque Boro | 6.27 | 41.82 | ............... | ............... | 117,148,870 | 199,124,970 | 1,225,756.02 | ............... | ............... |
| 14. Wayne Twp. | 3.82 | 62.90 | 904 | ............... | 684,790,546 | 1,800,127,789 | 11,081,068.73 | ............... | ............... |
| 15. West Milford Twp. | 5.84 | 48.58 | 1,688 | ............... | 297,785,400 | 579,497,738 | 3,567,221.34 | ............... | ............... |
| 16. West Paterson Boro | 5.26 | 43.75 | ............... | ............... | 174,801,399 | 305,098,799 | 1,878,100.42 | ............... | ............... |
| Totals | ............... | ............... | $1,149,708 | ............... | 4,376,332,673 | $9,185,744,857 | $56,544,802.41 | ............... | ............... |

## Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Bloomingdale Boro .............. | $ 16,883.44 | .............. | $ 971,126.54 | .............. | .............. | $ 2,455,667.53 | .............. | .............. | .............. |
| 2. Clifton City .............. | 150,811.91 | $127.45 | 13,579,002.75 | .............. | .............. | 18,077,630.00 | .............. | $ 509,750.00 | .............. |
| 3. Haledon Boro .............. | 4,600.00 | .............. | 795,321.50 | .............. | .............. | 1,121,201.79 | $ 765,226.23 | .............. | .............. |
| 4. Hawthorne Boro .............. | 80.64 | .............. | 2,954,994.16 | .............. | .............. | 6,830,550.00 | .............. | .............. | .............. |
| 5. Little Falls Twp. .............. | 996.35 | .............. | 2,013,141.83 | .............. | .............. | 2,037,137.00 | 1,425,051.78 | .............. | .............. |
| 6. North Haledon Boro .............. | 106.18 | .............. | 1,281,910.63 | .............. | .............. | 1,498,611.00 | 1,616,628.92 | .............. | .............. |
| 7. Passaic City .............. | 71,102.58 | .............. | 2,899,682.75 | .............. | .............. | 6,691,737.42 | .............. | 28,328.50 | .............. |
| 8. Paterson City .............. | 93,738.42 | .............. | 6,929,150.30 | .............. | .............. | 17,557,936.71 | .............. | 1,217,368.00 | .............. |
| 9. Pompton Lakes Boro .............. | 15,876.31 | 65.71 | 1,560,328.82 | .............. | .............. | 4,528,062.50 | .............. | .............. | .............. |
| 10. Prospect Park Boro .............. | 90.00 | .............. | 451,516.10 | .............. | .............. | 525,267.00 | 505,852.35 | .............. | .............. |
| 11. Ringwood Boro .............. | 20,409.96 | 744.00 | 1,913,357.01 | .............. | .............. | 3,327,109.00 | 1,725,931.60 | .............. | .............. |
| 12. Totowa Boro .............. | 28,988.49 | .............. | 3,040,466.39 | .............. | .............. | 2,285,042.75 | 1,858,858.29 | .............. | .............. |
| 13. Wanaque Boro .............. | 169.00 | .............. | 1,225,587.02 | .............. | .............. | 1,197,697.00 | 1,098,999.07 | .............. | .............. |
| 14. Wayne Twp. .............. | 320,962.50 | .............. | 10,760,106.23 | .............. | .............. | 23,507,808.79 | .............. | .............. | .............. |
| 15. West Milford Twp. .............. | 3,946.38 | .............. | 3,563,274.96 | .............. | .............. | 9,767,118.30 | .............. | .............. | .............. |
| 16. West Paterson Boro .............. | 776.00 | .............. | 1,877,324.42 | .............. | .............. | 2,556,395.75 | 1,252,581.93 | .............. | .............. |
| Totals | $729,448.16 | $937.16 | $55,816,291.41 | .............. | .............. | $104,684,972.54 | $10,249,330.17 | $1,755,446.50 | .............. |

## Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Bloomingdale Boro | $ 1,329,169.44 | $ 4,755,963.51 | $ 13,412,100 | $ 190,000.00 | $ 595,518.49 | $ 100,000.00 | $ 895,518.49 | $ 41,850 | $ 28,700 |
| 2. Clifton City | 8,198,791.90 | 40,365,174.65 | 117,305,200 | 4,000,000.00 | 14,702,705.83 | 800,000.00 | 19,502,705.83 | 688,950 | 285,600 |
| 3. Haledon Boro | 514,171.52 | 3,195,921.04 | 22,323,800 | 17,000.00 | 851,972.43 | 52,800.00 | 921,772.43 | 61,200 | 16,300 |
| 4. Hawthorne Boro | 1,344,992.00 | 11,130,536.16 | 25,791,300 | 950,000.00 | 1,907,000.00 | 160,000.00 | 3,017,000.00 | 166,050 | 64,450 |
| 5. Little Falls Twp. | 736,233.21 | 6,211,563.82 | 33,959,800 | 379,000.00 | 1,464,823.00 | 165,000.00 | 2,008,823.00 | 82,800 | 41,950 |
| 6. North Haledon Boro | 730,729.12 | 5,128,079.67 | 11,988,900 | 288,000.00 | 622,730.53 | 55,400.00 | 966,130.53 | 66,825 | 31,950 |
| 7. Passaic City | 8,959,581.09 | 18,579,329.76 | 114,572,200 | .............. | 11,162,754.54 | 600,000.00 | 11,762,754.54 | 190,350 | 51,000 |
| 8. Paterson City | 27,975,516.84 | 53,679,971.85 | 245,912,947 | 600,000.00 | 38,055,684.70 | 2,053,000.30 | 40,708,685.00 | 620,325 | 112,125 |
| 9. Pompton Lakes Boro | 1,371,880.00 | 7,460,271.32 | 21,128,900 | 240,000.00 | 1,166,998.86 | 76,950.20 | 1,483,949.06 | 54,000 | 47,550 |
| 10. Prospect Park Boro | 336,537.54 | 1,819,172.99 | 4,101,800 | 125,000.00 | 342,584.24 | 14,800.00 | 482,384.24 | 45,900 | 9,950 |
| 11. Ringwood Boro | 1,983,682.00 | 8,950,079.61 | 23,355,100 | 465,000.00 | 1,340,286.20 | 279,016.00 | 2,084,302.20 | 43,425 | 37,100 |
| 12. Totowa Boro | 853,341.02 | 8,037,708.45 | 58,682,700 | 420,000.00 | 1,748,714.03 | 100,025.00 | 2,268,739.03 | 120,600 | 50,850 |
| 13. Wanaque Boro | 891,020.00 | 5,133,303.09 | 48,981,400 | 180,000.00 | 994,137.19 | 125,000.00 | 1,299,137.19 | 66,375 | 35,200 |
| 14. Wayne Twp. | 8,256,760.13 | 42,524,675.15 | 235,212,100 | 1,780,000.00 | 6,366,505.62 | 460,000.00 | 8,606,505.62 | 147,150 | 177,900 |
| 15. West Milford Twp. | 3,101,466.00 | 16,431,859.26 | 54,116,400 | 978,100.00 | 2,830,306.16 | 611,000.00 | 4,419,406.16 | 95,850 | 72,750 |
| 16. West Paterson Boro | 1,161,312.48 | 6,847,614.58 | 19,178,200 | 400,000.00 | 899,871.89 | 73,550.00 | 1,373,421.89 | 79,425 | 37,850 |
| Totals | $67,745,184.29 | $240,251,224.91 | $1,050,640,547 | $11,012,100.00 | $65,052,593.71 | $5,736,541.50 | $101,801,235.21 | $2,571,075 | $1,101,225 |

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget .................................................. $25,728,751.47

Rate per $100 to be applied to Col. 11 for apportionment of County taxes .................................................. .6155712279

Net County Taxes Apportioned (12 A III) .................................................. $55,816,291.41

‡Adjustments (Net Total 12 A IIb)± .................................................. 728,511.00

Total County Taxes Apportioned (Including Adjustments—Total 12 A I) .................................................. $56,544,802.41

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value (a) Land | 1 Taxable Value (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 1. Alloway Twp. | $ 7,070,880 | $ 18,690,000 | $ 25,760,880 | ............... | $ 25,760,880 | $ 404,517 | $ 26,165,397 |
| 2. Carneys Point Twp. | 14,742,550 | 57,697,470 | 72,440,020 | ............... | 72,440,020 | 1,017,251 | 73,457,271 |
| 3. Elmer Boro | 2,367,950 | 11,487,000 | 13,854,950 | ............... | 13,854,950 | 894,740 | 14,749,690 |
| 4. Elsinboro Twp. | 4,270,700 | 18,485,400 | 22,756,100 | ............... | 22,756,100 | 256,967 | 23,013,067 |
| 5. Lower Alloways Creek Twp. | 5,972,040 | 29,247,050 | 35,219,090 | ............... | 35,219,090 | 671,740 | 35,890,830 |
| 6. Mannington Twp. | 7,238,000 | 19,339,000 | 26,577,000 | ............... | 26,577,000 | 797,343 | 27,374,343 |
| 7. Oldmans Twp. | 6,734,200 | 20,007,600 | 26,741,800 | ............... | 26,741,800 | 331,340 | 27,073,140 |
| 8. Penns Grove Boro | 5,982,250 | 30,352,900 | 36,335,150 | $209,600 | 36,125,550 | 2,493,050 | 38,618,600 |
| 9. Pennsville Twp. | 24,517,300 | 159,233,300 | 183,750,600 | ............... | 183,750,600 | 6,192,206 | 189,942,806 |
| 10. Pilesgrove Twp. | 12,997,400 | 29,265,700 | 42,263,100 | ............... | 42,263,100 | 1,007,226 | 43,270,326 |
| 11. Pittsgrove Twp. | 24,837,550 | 56,702,200 | 81,539,750 | ............... | 81,539,750 | 1,298,058 | 82,837,808 |
| 12. Quinton Twp. | 8,026,825 | 17,966,350 | 25,993,175 | ............... | 25,993,175 | 2,665,788 | 28,658,963 |
| 13. Salem City | 5,553,725 | 41,244,300 | 46,798,025 | ............... | 46,798,025 | 2,340,251 | 49,138,276 |
| 14. Upper Pittsgrove Twp. | 11,642,200 | 27,940,100 | 39,582,300 | ............... | 39,582,300 | 1,214,111 | 40,796,411 |
| 15. Woodstown Boro | 10,443,400 | 42,363,300 | 52,806,700 | ............... | 52,806,700 | 1,535,760 | 54,342,460 |
| Totals | $152,396,970 | $580,021,670 | $732,418,640 | $209,600 | $732,209,040 | $23,120,348 | $755,329,388 |

## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 | | 11 | 12 | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Equalization | | | Apportionment of Taxes | | |
| | | | | | | | Section A County Taxes | | |
| | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | | | | | | | | Deduct Overpayment | Add Underpayment |
| 1. Alloway Twp. | $4.18 | 54.89 | .............. | .............. | $ 22,370,296 | $ 48,535,693 | $ 401,036.36 | .............. | .............. |
| 2. Carneys Point Twp. | 4.14 | 70.02 | $19,700 | .............. | 40,339,348 | 113,816,319 | 940,431.24 | .............. | .............. |
| 3. Elmer Boro | 4.00 | 66.87 | 11,356 | .............. | 7,530,419 | 22,291,465 | 184,187.91 | .............. | .............. |
| 4. Elsinboro Twp. | 1.92 | 121.20 | .............. | $3,611,632 | .............. | 19,401,435 | 160,308.43 | .............. | .............. |
| 5. Lower Alloways Creek Twp. | 1.45 | 58.59 | .............. | .............. | 26,715,853 | 62,606,683 | 517,300.87 | .............. | .............. |
| 6. Mannington Twp. | 4.02 | 64.14 | 3,585 | .............. | 18,597,185 | 45,975,113 | 379,879.03 | .............. | .............. |
| 7. Oldmans Twp. | 4.14 | 58.57 | 1,497 | .............. | 20,491,653 | 47,566,290 | 393,026.46 | .............. | .............. |
| 8. Penns Grove Boro | 4.45 | 88.18 | 113 | .............. | 6,378,196 | 44,996,911 | 371,796.43 | .............. | .............. |
| 9. Pennsville Twp. | 3.82 | 69.81 | 4,456 | .............. | 153,338,363 | 343,285,625 | 2,836,467.18 | .............. | .............. |
| 10. Pilesgrove Twp. | 3.58 | 65.03 | 622 | .............. | 24,491,270 | 67,762,218 | 559,899.56 | .............. | .............. |
| 11. Pittsgrove Twp. | 2.94 | 60.60 | .............. | .............. | 21,573,944 | 104,411,752 | 862,724.03 | .............. | .............. |
| 12. Quinton Twp. | 3.47 | 71.00 | .............. | .............. | 11,941,797 | 40,600,760 | 335,472.31 | .............. | .............. |
| 13. Salem City | 4.02 | 80.02 | 20,329 | .............. | 18,606,214 | 67,764,819 | 559,921.05 | .............. | .............. |
| 14. Upper Pittsgrove Twp. | 3.05 | 72.39 | .............. | .............. | 17,291,802 | 58,086,213 | 479,966.06 | .............. | .............. |
| 15. Woodstown Boro | 2.51 | 113.22 | 1,554 | 5,452,084 | .............. | 48,891,930 | 403,979.84 | .............. | .............. |
| Totals | .............. | .............. | $63,212 | $9,063,716 | $389,666,342 | $1,135,995,228 | $9,386,396.76 | .............. | .............. |

## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1982 (Continued)

| TAXING DISTRICT. | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Alloway Twp. | $ 632.10 | ........ | $ 400,404.26 | ........ | ........ | $ 691,690.00 | ........ | ........ | ........ |
| 2. Carneys Point Twp. | 19,413.90 | ........ | 921,017.34 | ........ | ........ | ........ | $1,944,417.43 | ........ | ........ |
| 3. Elmer Boro | 279.38 | ........ | 183,906.53 | ........ | ........ | 332,391.00 | ........ | ........ | ........ |
| 4. Elsinboro Twp. | 2,030.60 | ........ | 158,277.83 | ........ | ........ | 282,305.00 | ........ | ........ | ........ |
| 5. Lower Alloways Creek Twp. | 24.78 | ........ | 517,276.09 | ........ | ........ | ........ | ........ | ........ | ........ |
| 6. Mannington Twp. | 1,801.64 | ........ | 378,077.39 | ........ | ........ | 720,103.69 | ........ | ........ | ........ |
| 7. Oldmans Twp. | ........ | $ 20.34 | 393,046.80 | ........ | ........ | 726,113.81 | ........ | ........ | ........ |
| 8. Penns Grove Boro | 1,539.00 | ........ | 370,257.43 | ........ | ........ | ........ | 813,404.84 | ........ | ........ |
| 9. Pennsville Twp. | 5,017.87 | ........ | 2,831,449.31 | ........ | ........ | 4,423,829.50 | ........ | ........ | ........ |
| 10. Pilesgrove Twp. | 83.64 | ........ | 559,815.92 | ........ | ........ | ........ | 986,350.06 | | |
| 11. Pittsgrove Twp. | ........ | 305.02 | 863,029.05 | ........ | ........ | 1,567,950.00 | ........ | ........ | ........ |
| 12. Quinton Twp. | 901.61 | ........ | 334,570.70 | ........ | ........ | 657,681.75 | ........ | ........ | ........ |
| 13. Salem City | 14,953.95 | ........ | 544,967.10 | ........ | ........ | 947,474.00 | ........ | $53,387.63 | ........ |
| 14. Upper Pittsgrove Twp. | 845.64 | ........ | 479,120.42 | ........ | ........ | 763,256.00 | ........ | ........ | ........ |
| 15. Woodstown Boro | 67.00 | ........ | 403,912.84 | ........ | ........ | ........ | 711,948.94 | ........ | ........ |
| Totals | $47,591.11 | $325.36 | $9,339,131.01 | ........ | ........ | $11,112,594.75 | $4,456,121.27 | $53,387.63 | ........ |

## Abstract of Ratables and Exemptions in the County of Salem, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Alloway Twp. | .............. | $ 1,092,094.26 | $ 2,277,300 | $ 101,902.17 | $ 300,070.40 | $ 112,000.00 | $ 513,972.57 | $ 29,025.00 | $ 10,100.00 |
| 2. Carneys Point Twp. | $ 168,837.06 | 3,034,271.83 | 11,381,200 | 325,000.00 | 925,228.35 | 385,000.00 | 1,635,228.35 | 53,775.00 | 31,450.00 |
| 3. Elmer Boro | 72,273.26 | 586,572.79 | 6,764,600 | 23,926.70 | 131,685.84 | 42,000.00 | 197,612.54 | 16,650.00 | 4,650.00 |
| 4. Elsinboro Twp. | .............. | 440,582.83 | 582,100 | 71,892.60 | 96,606.00 | 25,000.00 | 193,498.60 | 16,650.00 | 6,450.00 |
| 5. Lower Alloways Creek Twp. | .............. | 517,276.09 | 3,610,225 | 20,000,000.00 | 7,459,000.00 | 20,000.00 | 27,479,000.00 | 14,175.00 | 4,300.00 |
| 6. Mannington Twp. | .............. | 1,098,181.06 | 8,762,000 | 150,000.00 | 327,399.57 | 62,237.43 | 539,637.00 | 19,800.00 | 5,450.00 |
| 7. Oldmans Twp. | .............. | 1,119,160.61 | 7,895,900 | 111,952.27 | 215,753.43 | 85,000.00 | 412,705.70 | 9,900.00 | 5,750.00 |
| 8. Penns Grove Boro | 532,000.00 | 1,715,662.27 | 8,546,700 | 200,496.99 | 462,010.38 | 140,000.00 | 802,507.37 | 37,623.00 | 11,250.00 |
| 9. Pennsville Twp. | .............. | 7,255,078.81 | 21,584,300 | 462,079.20 | 5,633,410.33 | 462,848.34 | 6,558,337.87 | 109,960.00 | 59,150.00 |
| 10. Pilesgrove Twp. | .............. | 1,546,165.98 | 1,410,700 | 124,319.74 | 420,789.14 | 90,000.00 | 635,108.88 | 14,850.00 | 10,450.00 |
| 11. Pittsgrove Twp. | .............. | 2,430,979.05 | 10,111,000 | 581,092.47 | 518,191.53 | 200,000.00 | 1,299,284.00 | 46,220.00 | 18,400.00 |
| 12. Quinton Twp. | .............. | 992,252.45 | 2,096,200 | 100,000.00 | 269,592.20 | 131,827.80 | 501,420.00 | 24,075.00 | 9,300.00 |
| 13. Salem City | 426,630.47 | 1,972,459.20 | 15,449,710 | 310,000.00 | 1,328,157.40 | 110,000.00 | 1,748,157.40 | 41,430.00 | 15,550.00 |
| 14. Upper Pittsgrove Twp. | .............. | 1,242,376.42 | 3,605,600 | 121,772.41 | 414,440.43 | 80,000.00 | 616,212.84 | 15,975.00 | 8,400.00 |
| 15. Woodstown Boro | 243,600.00 | 1,359,461.78 | 6,842,100 | 183,404.46 | 283,496.01 | 70,000.00 | 536,900.47 | 21,600.00 | 10,950.00 |
| Totals | $1,443,340.79 | $26,404,575.45 | $110,919,835 | $22,867,839.01 | $18,785,831.01 | $2,015,913.57 | $43,669,583.59 | $471,708.00 | $21,600.00 |

| | |
|---|---|
| Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget | $7,306,806.24 |
| Rate per $100 to be applied to Col. 11 for apportionment of County Taxes | .526271 |
| Net County Taxes Apportioned (12 A III) | $9,339,131.01 |
| †Adjustments (Net Total 12 A IIb)+ | 47,265.75 |
| Total County Taxes Apportioned (Including Adjustments—Total 12 A I) | $9,386,396.76 |

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

## Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value (a) Land | 1 Taxable Value (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 1. Bedminster Twp. | $ 48,816,159 | $ 101,923,400 | $ 150,739,559 | ............... | $ 150,739,559 | $12,933,484 | $ 163,673,043 |
| 2. Bernards Twp. | 70,042,200 | 205,079,700 | 275,121,900 | ............... | 275,121,900 | 2,142,709 | 277,164,609 |
| 3. Bernardsville Boro | 210,413,050 | 171,454,150 | 381,867,200 | ............... | 381,867,200 | 7,396,557 | 389,263,757 |
| 4. Bound Brook Boro | 45,279,200 | 100,665,855 | 145,945,055 | ............... | 145,945,055 | 5,117,831 | 151,062,886 |
| 5. Branchburg Twp. | 65,586,300 | 153,292,400 | 218,878,700 | ............... | 218,878,700 | 2,536,166 | 221,414,866 |
| 6. Bridgewater Twp. | 194,120,376 | 367,476,890 | 561,597,266 | $2,877,000 | 558,720,266 | 4,569,583 | 563,289,849 |
| 7. Far Hills Boro | 14,610,400 | 16,328,000 | 30,938,400 | ............... | 30,938,400 | 248,488 | 31,186,888 |
| 8. Franklin Twp. | 253,957,400 | 508,953,900 | 762,911,300 | 785,100 | 762,126,200 | 11,106,673 | 773,232,873 |
| 9. Green Brook Twp. | 54,084,260 | 118,750,000 | 172,834,310 | ............... | 172,834,310 | 703,524 | 173,537,834 |
| 10. Hillsborough Twp. | 51,875,450 | 184,185,488 | 236,060,938 | ............... | 236,060,938 | 4,860,062 | 240,921,000 |
| 11. Manville Boro | 72,714,300 | 201,308,525 | 274,022,825 | ............... | 274,022,825 | 1,012,294 | 275,035,119 |
| 12. Millstone Boro | 1,103,800 | 4,369,460 | 5,473,260 | ............... | 5,473,260 | 22,357 | 5,495,617 |
| 13. Montgomery Twp. | 65,757,885 | 162,441,600 | 228,199,485 | ............... | 228,199,485 | 1,841,273 | 230,040,758 |
| 14. North Plainfield Boro | 74,392,500 | 194,540,400 | 268,932,900 | ............... | 268,932,900 | 1,649,245 | 270,582,145 |
| 15. Peapack-Gladstone Boro | 38,415,650 | 90,977,925 | 129,393,575 | ............... | 129,393,575 | 498,300 | 129,891,875 |
| 16. Raritan Boro | 36,075,610 | 111,250,675 | 147,326,285 | ............... | 147,326,285 | 1,452,104 | 148,778,389 |
| 17. Rocky Hill Boro | 7,591,000 | 19,891,800 | 27,482,800 | ............... | 27,482,800 | 116,628 | 27,599,428 |
| 18. Somerville Boro | 49,454,900 | 111,474,150 | 160,929,050 | ............... | 160,929,050 | 7,407,046 | 168,336,096 |
| 19. South Bound Brook Boro | 17,178,100 | 52,679,500 | 69,857,600 | 17,400 | 69,840,200 | 970,092 | 70,810,292 |
| 20. Warren Twp. | 165,599,800 | 275,014,200 | 440,614,000 | ............... | 440,614,000 | 1,879,130 | 442,493,130 |
| 21. Watchung Boro | 150,177,430 | 183,556,600 | 333,734,030 | ............... | 333,734,030 | 1,887,408 | 335,821,438 |
| Totals | $1,687,245,770 | $3,335,614,668 | $5,022,860,438 | $3,679,500 | $5,019,180,938 | 70,350,954 | $5,089,531,892 |

## Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 | 8 | 9 | 10 Equalization | | 11 | 12 Apportionment of Taxes | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Section A County Taxes | | |
| | | | | (a) | (b) | | I | II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) | |
| | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | Total County Taxes Apportioned (Including Total Net Adjustments) | Deduct Overpayment | Add Underpayment |
| 1. Bedminster Twp. | $1.810 | 65.45 | .............. | .............. | $ 84,201,689 | $ 247,874,732 | $ 1,177,905.39 | .............. | .............. |
| 2. Bernards Twp. | 4.980 | 41.33 | $ 2,974 | .............. | 401,368,836 | 678,636,419 | 3,224,893.02 | .............. | .............. |
| 3. Bernardsville Boro | 1.710 | 108.87 | 118,390 | $26,739,990 | .............. | 382,642,157 | 1,723,282.35 | .............. | .............. |
| 4. Bound Brook Boro | 3.550 | 78.22 | 118.176 | .............. | 43,371,175 | 194,552,237 | 924,515.89 | .............. | .............. |
| 5. Branchburg Twp. | 2.540 | 79.19 | 2,683 | .............. | 62,327,549 | 283,745,096 | 1,348,362.04 | .............. | .............. |
| 6. Bridgewater Twp. | 4.480 | 53.56 | 47,716 | 2,494,546 | 573,468,176 | 1,134,311,205 | 5,390,268.17 | .............. | .............. |
| 7. Far Hills Boro | 2.550 | 55.47 | 9,036 | .............. | 25,598,876 | 56,794,800 | 269,889.96 | .............. | .............. |
| 8. Franklin Twp. | 2.870 | 94.26 | .............. | 47,809 | 56,675,525 | 829,860,589 | 3,943,513.12 | .............. | .............. |
| 9. Green Brook Twp. | 2.280 | 115.34 | .............. | 20,271,355 | .............. | 153,266,479 | 728,325.19 | .............. | .............. |
| 10. Hillsborough Twp. | 5.330 | 40.98 | 4,532 | .............. | 349,026,656 | 589,952,190 | 2,803,463.90 | .............. | .............. |
| 11. Manville Boro | 2.430 | 109.93 | 196,657 | 2,671,447 | .............. | 272,560,329 | 1,295,211.81 | .............. | .............. |
| 12. Millstone Boro | 4.780 | 40.71 | .............. | .............. | 8,104,174 | 13,599,791 | 64,626.46 | .............. | .............. |
| 13. Montgomery Twp. | 2,870 | 75.93 | 45,329 | .............. | 77,653,930 | 307,740,017 | 1,462,386.35 | .............. | .............. |
| 14. North Plainfield Boro | 3.630 | 81.61 | .............. | .............. | 65,269,280 | 335,871,425 | 1,596,067.33 | .............. | .............. |
| 15. Peapack-Gladstone Boro | 1.600 | 96.24 | 5,178 | .............. | 6,558,309 | 136,455,362 | 648,438.45 | .............. | .............. |
| 16. Raritan Boro | 3.560 | 76.34 | 162,444 | .............. | 54,966,513 | 203,907,346 | 968,971.54 | .............. | .............. |
| 17. Rocky Hill Boro | 1.580 | 101.86 | .............. | .............. | 973,231 | 28,572,659 | 135,777.81 | .............. | .............. |
| 18. Somerville Boro | 5.080 | 61.27 | 71,093 | .............. | 110,528,177 | 278,935,366 | 1,325,506.10 | .............. | .............. |
| 19. South Bound Brook Boro | 2.930 | 97.27 | 1,354 | 408 | 4,556,172 | 75,367,330 | 358,146.97 | .............. | .............. |
| 20. Warren Twp. | 2.020 | 108.56 | .............. | 29,243,706 | .............. | 413,249,424 | 1,963,769.03 | | |
| 21. Watchung Boro | 1.940 | 102.78 | .............. | .............. | 2,009,113 | 337,630,551 | 1,604,426.76 | .............. | .............. |
| Totals | .............. | .............. | $785,572 | $81,469,341 | $1,926,677,383 | $6,935,525,506 | $32,957,747.64 | .............. | .............. |

## Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Bedminster Twp. .................... | .............. | .............. | $ 1,177,905.39 | .............. | .............. | 992,082.00 | .............. | .............. | .............. |
| 2. Bernards Twp. .................... | $ 11,718.96 | .............. | 3,213,174.06 | $ 15.54 | .............. | 8,364,997.38 | .............. | .............. | .............. |
| 3. Bernardsville Boro .................... | 10,698.32 | .............. | 1,712,584.03 | .............. | .............. | 3,880,837.50 | .............. | .............. | .............. |
| 4. Bound Brook Boro .................... | 14,282.13 | .............. | 910,233.76 | .............. | .............. | 3,129,094.50 | .............. | .............. | .............. |
| 5. Branchburg Twp. .................... | 660.23 | .............. | 1,347,701.81 | 101,758.73 | .............. | 4,152,796.63 | | | |
| 6. Bridgewater Twp. .................... | 4,926.86 | .............. | 5,385,341.31 | 406,654.14 | .............. | .............. | $18,906,680.00 | .............. | .............. |
| 7. Far Hills Boro .................... | 705.22 | .............. | 269,184.74 | -47.30 | .............. | 230,000.00 | .............. | .............. | .............. |
| 8. Franklin Twp. .................... | 81,572.70 | .............. | 3,861,940.42 | -1,759.13 | .............. | 14,771,334.23 | .............. | .............. | .............. |
| 9. Green Brook Twp. .................... | 1,244.93 | .............. | 727,080.26 | 54,913.34 | .............. | 2,710,731,50 | .............. | .............. | .............. |
| 10. Hillsborough Twp. .................... | 26,602.36 | .............. | 2,776,861.54 | 210,022.96 | .............. | 8,925,594.71 | .............. | .............. | .............. |
| 11. Manville Boro .................... | 9,019.77 | .............. | 1,286,192.04 | .............. | .............. | 4,068,683.62 | .............. | .............. | .............. |
| 12. Millstone Boro .................... | 451.47 | .............. | 64,174.99 | 4,855.03 | .............. | 193,258.00 | .............. | .............. | .............. |
| 13. Montgomery Twp. .................... | 603.65 | .............. | 1,461,782.70 | 110,375.39 | .............. | 4,452,485.00 | .............. | .............. | .............. |
| 14. North Plainfield Boro .............. | 5,267.52 | .............. | 1,590,799.81 | 120,123.23 | .............. | 5,844,374.07 | .............. | .............. | .............. |
| 15. Peapack-Gladstone Boro ...... | 350.58 | .............. | 648,087.87 | 48,930.51 | .............. | 806,651.56 | .............. | .............. | .............. |
| 16. Raritan Boro .................... | 231.96 | .............. | 968,739.58 | -7.15 | .............. | .............. | 3,379,476.65 | .............. | .............. |
| 17. Rocky Hill Boro .................... | .............. | .............. | 135,77.81 | 10,250.98 | .............. | 240,413.50 | .............. | .............. | .............. |
| 18. Somerville Boro .................... | 110.57 | .............. | 1,325,395.53 | .............. | .............. | 5,233,838.52 | .............. | .............. | .............. |
| 19. South Bound Brook Boro ....... | 1,411.40 | .............. | 356,735.57 | .............. | .............. | 1,306,003.42 | .............. | .............. | .............. |
| 20. Warren Twp. .................... | 32,023.06 | .............. | 1,931,745.97 | 146,428.39 | .............. | 3,388,102.23 | 2,136,597.74 | .............. | .............. |
| 21. Watchung Boro .................... | 9,865.95 | .............. | 1,594,560.81 | 120,448.34 | .............. | 1,946,803.50 | 1,661,705.77 | .............. | .............. |
| Totals | $211,747.64 | .............. | $32,746,000.00 | $1,332,963.00 | .............. | $74,417,861.87 | $26,084,460.16 | .............. | .............. |

## Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes |  | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget |  |  |  | 15 Deductions Allowed (C. 73, L. 1976) |  |
|---|---|---|---|---|---|---|---|---|---|
|  | Section C | Section D |  |  |  |  |  |  |  |
|  | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Bedminster Twp. | $ 783,993.88 | $ 2,953,981.27 | $ 9,465,900 | 411,421.53 | $ 423,162.98 | $ 70,000.00 | $ 904,584.51 | $ 8,325.00 | $ 9,850.00 |
| 2. Bernards Twp. | 2,215,264.88 | 13,793,451.86 | 51,597.00 | 1,200,000.00 | 2,395,339.20 | 215,685.00 | 3,811,024.20 | 18,380.00 | 45,900.00 |
| 3. Bernardsville Boro | 1,275,625.44 | 6,648,846.97 | 28,812,200 | 762,000.00 | 928,070.85 | 115,000.00 | 1,805,070.85 | 20,475.00 | 24,250.00 |
| 4. Bound Brook Boro | 1,312,651.95 | 5,351,980.21 | 22,214,100 | 195,000.00 | 946,490.20 | 95,000.00 | 1,236,490.20 | 60,975.00 | 29,700.00 |
| 5. Branchburg Twp. | .............. | 5,602,257.17 | 16,945,850 | 1,050,000.00 | 2,032,656.03 | 120,000.00 | 3,202,656.03 | 15,750.00 | 27,750.00 |
| 6. Bridgewater Twp. | 484,837.19 | 25,183,512.64 | 61,570,430 | 1,547,000.00 | 6,452,178.66 | 500,000.00 | 8,499,178.66 | 98,100.00 | 117,800.00 |
| 7. Far Hills Boro | 295,596.02 | 794,733.46 | 1,667,500 | 80,000.00 | 67,799.30 | 17,000.00 | 164,799.30 | 2,250.00 | 1,850.00 |
| 8. Franklin Twp. | 3,548,122.75 | 22,179,638.27 | 86,592,000 | 1,500,000.00 | 3,815,344.25 | 500,000.00 | 5,815,344.25 | 103,271.00 | 96,950.00 |
| 9. Green Brook Twp. | 447,953.76 | 3,940,678.86 | 17,581,800 | 238,425.74 | 527,360.59 | 152,000.00 | 917,786.33 | 14,454.00 | 20,650.00 |
| 10. Hillsborough Twp. | 906,613.04 | 12,819,062.25 | 47,500,700 | 1,250,000.00 | 2,490,748.54 | 575,000.00 | 4,315,748.54 | 47,475.00 | 53,500.00 |
| 11. Manville Boro | 1,324,985.23 | 6,679,840.89 | 31,431,700 | 330,000.00 | 1,426,766.01 | 320,000.00 | 2,076,766.01 | 125,325.00 | 49,700.00 |
| 12. Millstone Boro | .............. | 262,288.02 | 304,400 | 28,000.00 | 66,182.57 | 5,000.00 | 99,182.57 | 2,765.00 | 1,950.00 |
| 13. Montgomery Twp. | 571,341.15 | 6,595,984.24 | 56,868,450 | 724,000.00 | 1,881,995.80 | 300,000.00 | 2,905,995.80 | 14,625.00 | 20,100.00 |
| 14. North Plainfield Boro | 2,243,612.27 | 9,798,909.38 | 28,080,300 | 430,000.00 | 2,362,961.99 | 180,000.00 | 2,972,961.99 | 101,250.00 | 61,700.00 |
| 15. Peapack-Gladstone Boro | 565,868.17 | 2,069,538.11 | 11,540,750 | 350,000.00 | 194,004.29 | 40,000.00 | 584,004.29 | 11,700.00 | 6,200.00 |
| 16. Raritan Boro | 948,042.67 | 5,296,251.75 | 8,126,600 | 310,000.00 | 971,100.83 | 85,000.00 | 1,366,100.83 | 62,800.00 | 21,700.00 |
| 17. Rocky Hill Boro | 47,643.81 | 434,086.10 | 1,349,800 | 89,000.00 | 90,298.19 | 13,000.00 | 192,298.19 | 3,825.00 | 2,350.00 |
| 18. Somerville Boro | 1,981,972.90 | 8,541,206.95 | 61,454,150 | 364,000.00 | 1,890,163.10 | 300,000.00 | 2,554,163.10 | 63,900.00 | 34,400.00 |
| 19. South Bound Brook Boro | 405,493.34 | 2,068,232.33 | 4,543,200 | 150,000.00 | 448,939.89 | 28,000.00 | 626,939.89 | 32,175.00 | 14,350.00 |
| 20. Warren Twp. | 1,299,229.00 | 8,902,103.33 | 32,067,300 | 320,000.00 | 1,457,431.67 | 300,000.00 | 2,077,431.67 | 24,843.00 | 39,150.00 |
| 21. Watchung Boro | 1,182,071.39 | 6,505,589.81 | 15,509,600 | 230,000.00 | 1,064,780.64 | 120,000.00 | 1,414,780.64 | 8,325.00 | 22,550.00 |
| Totals | $21,840,918.84 | $156,422,203.87 | $595,723,730 | $11,558,847.27 | $31,933,775.58 | 4,050,685.00 | 47,543,307.85 | 860,102.00 | 702,250.00 |

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated for the Support of the County Budget ........ $11,792,288.72

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes ........ 0.47520188

Net County Taxes Apportioned (12.A.III) ........ $32,746,000.00

*Adjustments (Net Total—12.A.II) ........ 211,747.64

Total County Taxes Apportioned (Including Adjustments—Total 12.A.1) ........ $32,957,747.64

*Net Overpayments are added to the Net Taxes Apportioned. Net Underpayments are deducted from the Net Taxes Apportioned.

## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value | | 2 | 3 | 4 | 5 | 6 |
|---|---|---|---|---|---|---|---|
| | (a) Land | (b) Improvements Thereon | Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | Total Partial Exemptions | Net Total Taxable Value of Land and Improvements (Col. 2—3) | Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | Net Valuation Taxable (Cols. 4+5) |
| 1. Andover Boro | $ 3,440,430 | $ 9,326,700 | $ 12,767,130 | .............. | $ 12,767,130 | 310,611 | $ 13,077,741 |
| 2. Andover Twp. | 11,636,501 | 33,395,300 | 45,031,801 | .............. | 45,031,801 | 231,084 | 45,262,885 |
| 3. Branchville Boro | 6,008,500 | 26,990,100 | 32,998,600 | .............. | 32,998,600 | 372,296 | 33,370,896 |
| 4. Byram Twp. | 33,347,343 | 60,723,100 | 94,070,443 | .............. | 94,070,443 | 663,855 | 94,734,298 |
| 5. Frankford Twp. | 51,700,815 | 72,437,724 | 124,138,539 | .............. | 124,138,539 | 1,381,834 | 125,520,373 |
| 6. Franklin Boro | 6,850,700 | 27,712,900 | 34,563,600 | .............. | 34,563,600 | 1,010,252 | 35,573,852 |
| 7. Fredon Twp. | 6,456,493 | 18,877,570 | 25,334,063 | .............. | 25,334,063 | 171,386 | 25,505,449 |
| 8. Green Twp. | 8,500,751 | 23,466,186 | 31,955,937 | .............. | 31,966,937 | 211,006 | 32,177,943 |
| 9. Hamburg Boro | 9,050,950 | 24,837,450 | 33,888,400 | .............. | 33,888,400 | 244,742 | 34,133,142 |
| 10. Hampton Twp. | 37,530,777 | 66,889,732 | 104,420,504 | .............. | 104,420,509 | 790,379 | 105,210,888 |
| 11. Hardyston Twp. | 18,992,098 | 36,442,427 | 55,434,525 | .............. | 55,434,525 | 440,047 | 55,874,572 |
| 12. Hopatcong Boro | 79,962,875 | 175,563,365 | 255,526,240 | .............. | 255,526,240 | 1,556,868 | 257,083,108 |
| 13. Lafayette Twp. | 6,287,325 | 17,208,750 | 23,496,075 | 54,000 | 23,442,075 | 195,270 | 23,538,345 |
| 14. Montague Twp. | 32,267,252 | 44,466,100 | 76,733,352 | .............. | 76,733,352 | 909,751 | 77,643,103 |
| 15. Newton Town | 29,402,030 | 112,106,555 | 141,508,585 | .............. | 141,508,585 | 4,903,208 | 146,411,793 |
| 16. Ogdensburg Boro | 12,432,075 | 28,269,750 | 40,701,825 | .............. | 40,701,825 | 107,436 | 40,809,261 |
| 17. Sandyston Twp. | 9,987,900 | 19,690,900 | 29,678,800 | .............. | 29,678,800 | 264,485 | 29,943,285 |
| 18. Sparta Twp. | 62,446,300 | 160,720,015 | 223,216,315 | .............. | 223,216,315 | 1,504,325 | 224,720,664 |
| 19. Stanhope Boro | 21,581,600 | 65,185,800 | 86,767,400 | .............. | 86,767,400 | 676,502 | 87,443,902 |
| 20. Stillwater Twp. | 15,001,025 | 31,468,900 | 46,469,925 | 1,000 | 46,468,925 | 299,261 | 46,768,186 |
| 21. Sussex Boro | 4,868,525 | 17,807,450 | 22,675,975 | .............. | 22,675,975 | 1,909,060 | 24,585,035 |
| 22. Vernon Twp. | 76,134,440 | 174,8290,900 | 250,964,340 | .............. | 250,964,340 | 3,359,691 | 254,324.03 |
| 23. Walpack Twp. | 159,770 | 319,980 | 479,750 | .............. | 479,750 | 60,386 | 540,136 |
| 24. Wantage Twp. | 53,664,825 | 129,543,350 | 183,208,175 | .............. | 183,208,175 | 17,646,390 | 200,854,565 |
| Totals | $597,761,300 | $1,378,280,004 | $1,976,041,304 | $55,000 | $1,975,986,304 | $39,221,125 | $2,015,207,429 |

## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 198

| | 7 | 8 | 9 | 10 | | 11 | |
|---|---|---|---|---|---|---|---|
| | | | | Equalization | | | |
| TAXING DISTRICT | General Tax Rate to Apply per $100 Valuation | County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | True Value of Class II Railroad Property (C. 139, L. 1966) | (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | Total T Appo (Incluc Adju |
| 1. Andover Boro | $2.880 | 80.46 | $ 837 | .............. | $ 3,613,399 | $ 16,691,977 | $ |
| 2. Andover Twp. | 6.510 | 37.59 | 228 | .............. | 76,923,986 | 122,187,097 | 6 |
| 3. Branchville Boro | 1.520 | 113.53 | .............. | $ 2,306,475 | .............. | 31,064,421 | 1 |
| 4. Byram Twp. | 5.410 | 53.01 | .............. | .............. | 84,552,071 | 179,286,368 | 5 |
| 5. Frankford Twp. | 2.720 | 101.88 | .............. | 160,770 | .............. | 125,359,603 | 6 |
| 6. Franklin Boro | 5.960 | 47.05 | 1,659 | .............. | 41,446,336 | 77,021,847 | 3 |
| 7. Fredon Twp. | 6.350 | 40.73 | .............. | .............. | 38,236,243 | 63,741,892 | 3 |
| 8. Green Twp. | 4.930 | 54.06 | 253 | .............. | 28,061,682 | 60,259,878 | 2 |
| 9. Hamburg Boro | 3.250 | 94.10 | .............. | .............. | 3,508,340 | 37,641,432 | 1 |
| 10. Hampton Twp. | 2.820 | 99.14 | .............. | .............. | 2,664,060 | 107,874,948 | 5 |
| 11. Hardyston Twp. | 5.780 | 46.69 | 143 | .............. | 64,899,169 | 120,773,884 | 5 |
| 12. Hopatcong Boro | 3.560 | 77.61 | .............. | .............. | 74,421,832 | 331,504,940 | 1,6 |
| 13. Lafayette Twp. | 5.470 | 47.33 | .............. | 60,093 | 27,018,803 | 51,397,055 | 2 |
| 14. Montague Twp. | 1.820 | 113.91 | .............. | 8,627,259 | .............. | 69,015,844 | 3 |
| 15. Newton Town | 2.340 | 112.06 | .............. | 6,945,568 | 3,252,623 | 142,718,848 | 7 |
| 16. Ogdensburg Boro | 4.200 | 70.13 | 238 | .............. | 19,828,332 | 60,437,831 | 2 |
| 17. Sandyston Twp. | 3.520 | 64.12 | .............. | .............. | 17,233,139 | 47,176,424 | 2 |
| 18. Sparta Twp. | 5.110 | 53.91 | 1,423 | .............. | 197,161,940 | 421,884,003 | 2,0 |
| 19. Stanhope Boro | 2.510 | 115.72 | .............. | 10,351,409 | .............. | 77,092,493 | 3 |
| 20. Stillwater Twp. | 4.970 | 53.55 | .............. | 867 | 41,131,232 | 87,898,551 | 4 |
| 21. Sussex Boro | 4.030 | 77.19 | .............. | .............. | 8,092,613 | 32,677,848 | 1 |
| 22. Vernon Twp. | 4.220 | 56.56 | 838 | .............. | 197,319,458 | 451,644,327 | 2,2 |
| 23. Walpack Twp. | 1.670 | 47.22 | .............. | .............. | 939,581 | 1,479,717 | |
| 24. Wantage Twp. | 2.640 | 106.29 | .............. | 10,081,963 | .............. | 190,772,602 | 9 |
| Totals | .............. | .............. | $5,617 | $38,534,404 | $930,924,839 | $2,907,603,481 | $14,4 |

## of Sussex, for the Year 1982 (Continued)

| 10 | 11 | 12 | | |
|---|---|---|---|---|
| zation | | Apportionment of Taxes | | |
| | | Section A County Taxes | | |
| (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | I Total County Taxes Apportioned (Including Total Net Adjustments) | II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment | Add Underpayment |
| $ 3,613,399 | $ 16,691,977 | $ 82,758.81 | .............. | .............. |
| 76,923,986 | 122,187,097 | 605,803.50 | .............. | .............. |
| .............. | 31,064,421 | 154,017.37 | .............. | .............. |
| 84,552,071 | 179,286,368 | 888,901.64 | .............. | .............. |
| .............. | 125,359,603 | 621,532.79 | .............. | .............. |
| 41,446,336 | 77,021,847 | 381,874.24 | .............. | .............. |
| 38,236,243 | 63,741,892 | 316,031.25 | .............. | .............. |
| 28,081,682 | 60,259,878 | 298,768.41 | .............. | .............. |
| 3,508,340 | 37,641,482 | 186,626.43 | .............. | .............. |
| 2,664,060 | 107,874,948 | 534,843.88 | .............. | .............. |
| 64,899,169 | 120,773,884 | 598,796.80 | .............. | .............. |
| 74,421,832 | 331,504,940 | 1,643,601.16 | .............. | .............. |
| 27,018,803 | 51,397,055 | 254,826.55 | .............. | .............. |
| .............. | 69,015,844 | 342,180.49 | .............. | .............. |
| 3,252,623 | 142,718,848 | 707,599.91 | .............. | .............. |
| 19,628,332 | 60,437,831 | 299,650.71 | .............. | .............. |
| 17,233,139 | 47,176,424 | 233,900.66 | .............. | .............. |
| 197,161,940 | 421,884,003 | 2,091,700.46 | .............. | .............. |
| .............. | 77,092,493 | 382,224.50 | .............. | .............. |
| 41,131,232 | 87,898,551 | 435,800.93 | .............. | .............. |
| 6,092,613 | 32,677,648 | 162,015.75 | .............. | .............. |
| 197,319,456 | 451,644,327 | 2,239,252.12 | .............. | .............. |
| 939,581 | 1,479,717 | 7,336.44 | .............. | .............. |
| .............. | 190,772,602 | 945,850.46 | .............. | .............. |
| $930,924,839 | $2,907,603,481 | $14,415,895.26 | .............. | .............. |

## Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Andover Boro | $ 344.10 | .............. | $ 82,414.71 | $ 5,414.04 | .............. | .............. | $ 272,576.36 | .............. | $ 15,701.72 |
| 2. Andover Twp. | 8,433.37 | .............. | 597,370.13 | 39,301,28 | .............. | .............. | 1,914,073.14 | .............. | 110,743.00 |
| 3. Branchville Boro | .............. | .............. | 154,017.37 | 10,117.05 | .............. | $ 134,898.33* | 183,255.00 | .............. | 22,669,231 |
| 4. Byram Twp. | 1,957.24 | .............. | 886,944.40 | 58,278.60 | .............. | 1,858,817.80 | 1,211,535.80 | .............. | 166,518.19 |
| 5. Frankford Twp. | 4,367.75 | .............. | 617,165.04 | 40,535.91 | .............. | 1,480,867.00 | 752,316.36 | .............. | 113,679.76 |
| 6. Franklin Boro | 1,719.75 | .............. | 380,154.49 | 24,977.48 | .............. | 978,276.00 | 437,134.24 | .............. | 71,986.11 |
| 7. Fredon Twp. | 2,692.64 | .............. | 313,338.61 | 20,593.18 | .............. | 610,658.00 | 602,240.31* | .............. | 56,631.09 |
| 8. Green Twp. | 224.88 | .............. | 298,543.53 | 19,611.92 | .............. | 1,075,791.96 | .............. | .............. | 53,760.04 |
| 9. Hamburg Boro | 177.10 | .............. | 186,449.33 | 12,247.98 | .............. | 549,494.00 | 166,925.04 | .............. | 35,130.92 |
| 10. Hampton Twp. | 2,727.61 | .............. | 532,116.27 | 34,978.28 | .............. | 783,712.00 | 1,028,501.80* | .............. | 98,306.05 |
| 11. Hardyston Twp. | 982.51 | .............. | 597,814.29 | 39,272.80 | .............. | 1,487,707.00 | 491,869.71 | .............. | 112,951.12 |
| 12. Hopatcong Boro | 3,115.22 | .............. | 1,640,485.94 | 107,775.70 | .............. | 5,329,282.50 | .............. | .............. | 312,833.66 |
| 13. Lafayette Twp. | 1,226.22 | .............. | 253,600.33 | 16,655.64 | .............. | 576,769.00 | 305,568.07 | .............. | 45,076.09 |
| 14. Montague Twp. | 13,552.35 | .............. | 328,628.14 | 21,509.04 | .............. | 815,591.91 | .............. | .............. | 66,147.81 |
| 15. Newton Town | 41,230.47 | .............. | 666,369.44 | 44,065.20 | .............. | 2,201,396.00 | .............. | .............. | 120,130.77 |
| 16. Ogdensburg Boro | 306.93 | .............. | 299,343.78 | 19,662.70 | .............. | 776,082.00 | 252,069.51 | .............. | 55,691.22 |
| 17. Sandyston Twp. | 4,119.50 | .............. | 229,781.16 | 15,141.14 | .............. | .............. | 763,418.67* | .............. | 43,946.01 |
| 18. Sparta Twp. | 387.45 | .............. | 2,091,313.01 | .............. | .............. | 7,034,737.50 | .............. | .............. | 382,562.89 |
| 19. Stanhope Boro | .............. | .............. | 382,224.50 | 25,107.47 | .............. | 704,592.63 | 494,734.55 | .............. | 66,755.10 |
| 20. Stillwater Twp. | 959.58 | .............. | 434,841.35 | 28,562.09 | .............. | 724,176.50 | 740,424.37* | .............. | 82,233.75 |
| 21. Sussex Boro | 9,582.75 | .............. | 152,433.00 | 10,043.29 | .............. | .............. | 634,642.70 | .............. | 32,514.12 |
| 22. Vernon Twp. | 21,249.35 | .............. | 2,218,002.77 | 145,865.46 | .............. | 6,918,153.36 | .............. | .............. | 409,700.82 |
| 23. Walpack Twp. | .............. | .............. | 7,336.44 | 481.91 | .............. | .............. | .............. | .............. | 1,199.61 |
| 24. Wantage Twp. | 413.81 | .............. | 945,436.65 | 62,103.84 | .............. | .............. | 3,280,757.37 | .............. | 166,841.84 |
| Totals | $119,770.58 | .............. | $14,296,124.68 | $802,302.00 | .............. | $34,040,955.49 | $13,532,062.50 | .............. | $2,643,911.00 |

# Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes |  | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget |  |  |  | 15 Deductions Allowed (C. 73, L. 1976) |  |
|---|---|---|---|---|---|---|---|---|---|
|  | Section C | Section D |  |  |  |  |  |  |  |
|  | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Andover Boro | .............. | $ 376,106.83 | $ 526,500 | $ 100,000.00 | $ 84,165.07 | $ 16,000.00 | $ 200,165.07 | $ 4,050.00 | $ 2,000.00 |
| 2. Andover Twp. | $ 281,420.65 | 2,942,908.20 | 6,180,840 | 360,000.00 | 353,470.12 | 154,872.00 | 868,342.12 | 17,325.00 | 15,300.00 |
| 3. Branchville Boro | .............. | 504,957.06 | 1,604,300 | 300,000.00 | 336,220.87 | 5,952.65 | 642,173.52 | 8,100.00 | 3,800.00 |
| 4. Byram Twp. | 934,241.50 | 5,116,335.79 | 6,254,200 | 336,000.00 | 554,197.15 | 225,000.00 | 1,145,197.15 | 19,575.00 | 22,650.00 |
| 5. Frankford Twp. | 408,654.93 | 3,413,219.00 | 15,176,800 | 219,267.79 | 521,423.61 | 300,000.00 | 1,040,691.40 | 21,375.00 | 16,200.00 |
| 6. Franklin Boro | 225,308.62 | 2,117,836.94 | 6,490,800 | 200,000.00 | 701,789.78 | 65,000.00 | 966,789.78 | 40,500.00 | 12,600.00 |
| 7. Fredon Twp. | 15,000.00 | 1,618,661.19 | 2,009,500 | 300,000.00 | 158,901.53 | 80,000.00 | 538,901.53 | 10,125.00 | 7,000.00 |
| 8. Green Twp. | 138,000.00 | 1,585,707.45 | 6,758,852 | 89,259.10 | 186,234.44 | 60,000.00 | 335,493.54 | 6,975.00 | 7,450.00 |
| 9. Hamburg Boro | 158,615.82 | 1,108,863.09 | 3,055,700 | 81,000.00 | 214,605.43 | 80,000.00 | 375,605.43 | 14,175.00 | 5,800.00 |
| 10. Hampton Twp. | 483,200.61 | 2,960,815.01 | 22,830,600 | .............. | 431,252.42 | 215,000.00 | 646,252.42 | 25,200.00 | 13,900.00 |
| 11. Hardyston Twp. | 499,175.71 | 3,228,790.63 | 3,268,900 | 375,000.00 | 340,751.44 | 180,000.00 | 895,751.44 | 24,750.00 | 14,750.00 |
| 12. Hopatcong Boro | 1,757,827.91 | 9,148,205.71 | 11,698,620 | 615,300.00 | 1,255,551.79 | 300,000.00 | 2,170,851.79 | 84,375.00 | 52,000.00 |
| 13. Lafayette Twp. | 93,537.09 | 1,291,206.22 | 4,070,950 | 160,000.00 | 107,858.22 | 50,000.00 | 317,858.22 | 8,550.00 | 5,100.00 |
| 14. Montague Twp. | 179,129.92 | 1,411,006.82 | 21,238,600 | 301,000.00 | 201,123.27 | 150,000.00 | 652,123.27 | 14,175.00 | 7,300.00 |
| 15. Newton Town | 393,387.11 | 3,425,348.52 | 55,084,200 | 225,000.00 | 1,044,609.64 | 200,000.00 | 1,469,609.64 | 45,900.00 | 19,800.00 |
| 16. Ogdensburg Boro | 309,159.61 | 1,711,978.82 | 2,586,225 | 64,091.04 | 189,802.87 | 58,000.00 | 311,893.91 | 16,875.00 | 10,650.00 |
| 17. Sandyston Twp. | .............. | 1,052,286.98 | 32,687,405 | 193,900.00 | 190,930.88 | 80,000.00 | 464,830.88 | 18,450.00 | 5,950.00 |
| 18. Sparta Twp. | 1,967,820.08 | 11,476,433.48 | 26,733,675 | 760,000.00 | 1,434,367.59 | 475,000.00 | 2,669,867.59 | 27,225.00 | 46,100.00 |
| 19. Stanhope Boro | 518,018.75 | 2,191,433.00 | 14,952,500 | 200,000.00 | 219,709.15 | 75,000.00 | 494,709.15 | 13,275.00 | 11,400.00 |
| 20. Stillwater Twp. | 310,624.47 | 2,320,862.53 | 7,220,600 | 190,000.00 | 270,720.47 | 175,000.00 | 635,720.47 | 29,925.00 | 13,800.00 |
| 21. Sussex Boro | 159,029.05 | 988,662.16 | 7,698,300 | 85,000.00 | 193,328.58 | 50,000.00 | 328,328.58 | 15,525.00 | 5,300.00 |
| 22. Vernon Twp. | 1,035,098.00 | 10,726,822.41 | 27,325,700 | 1,000,000.00 | 1,939,5093.20 | 500,000.00 | 3,489,503.20 | 64,800.00 | 56,725.00 |
| 23. Walpack Twp. | .............. | 9,017.96 | 12,113,802 | 46,521.13 | 38,570.87 | 1,000.00 | 86,092.00 | 450.00 | 250.00 |
| 24. Wantage Twp. | 480,693.19 | 4,935,832.89 | 17,183,675 | 350,000.00 | 546,454.31 | 260,000.00 | 1,156,454.31 | 42,750.00 | 22,650.00 |
| Totals | $10,347,943.02 | $75,663,298.69 | $314,731,244 | $6,551,339.06 | $11,565,842.70 | $3,785,824.65 | $21,903,006.41 | $574,425.00 | $380,475.00 |

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the Support of the County Budget ........ $ 9,001,784.11
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes ........ 0.49579990
Net County Taxes Apportioned (12.A.II) ........ $14,296,124.68
*Adjustments (Net Total—12.A.II) ........ 119,770.58
Total County Taxes Apportioned (Including Adjustments—Total 12.A.I) ........ $14,415,895.26

*Net Overpayments are added to the Net Taxes Apportioned. Net Underpayments are deducted from the Net Taxes Apportioned.

Rate per $100 to be applied to Col. 11 for apportionment of Library Taxes ........ 0.03256798

## Abstract of Ratables and Exemptions in the County of Union, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value (a) Land | 1 Taxable Value (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 1. Berkeley Heights Twp. ......... | $ 63,411,150 | $ 194,903,211 | $ 258,314,361 | $392,900 | $ 257,921,461 | $ 1,111,057 | $ 259,032,518 |
| 2. Clark Twp. ......... | 95,494,300 | 192,566,800 | 288,061,100 | ......... | 288,061,100 | 1,394,700 | 289,455,800 |
| 3. Cranford Twp. ......... | 148,458,200 | 283,764,100 | 432,222,300 | ......... | 432,222,300 | 5,661,544 | 437,883,844 |
| 4. Elizabeth City ......... | 287,744,800 | 656,773,300 | 944,518,100 | ......... | 944,518,100 | 25,060,800 | 969,578,900 |
| 5. Fanwood, Boro ......... | 30,433,200 | 60,407,000 | 90,850,200 | ......... | 90,850,200 | 443,500 | 91,293,700 |
| 6. Garwood Boro ......... | 30,556,400 | 47,274,100 | 77,830,500 | ......... | 77,830,500 | 438,683 | 78,269,183 |
| 7. Hillside Twp. ......... | 106,227,300 | 203,556,900 | 309,784,200 | ......... | 309,784,200 | 2,097,986 | 311,882,186 |
| 8. Kenilworth Boro ......... | 63,276,500 | 120,847,700 | 184,124,200 | ......... | 184,124,200 | 1,104,451 | 185,228,651 |
| 9. Linden City ......... | 332,850,700 | 795,898,500 | 1,128,749,200 | ......... | 1,128,749,200 | 9,314,600 | 1,138,063,800 |
| 10. Mountainside Boro ......... | 64,665,600 | 108,391,300 | 173,056,900 | ......... | 173,056,900 | 813,400 | 173,870,300 |
| 11. New Providence Boro ......... | 104,439,000 | 186,387,500 | 290,826,500 | ......... | 290,826,500 | 5,520,254 | 296,346,754 |
| 12. Plainfield City ......... | 89,416,125 | 295,467,200 | 384,883,325 | ......... | 384,883,325 | 13,280,756 | 398,164,081 |
| 13. Rahway City ......... | 109,496,400 | 240,775,400 | 350,271,800 | ......... | 350,271,800 | 9,417,800 | 359,689,600 |
| 14. Roselle Boro ......... | 89,944,200 | 170,695,300 | 260,639,500 | ......... | 260,639,500 | 7,320,154 | 267,959,654 |
| 15. Roselle Park Boro ......... | 57,991,700 | 83,628,600 | 141,620,300 | ......... | 141,620,300 | 785,206 | 142,405,506 |
| 16. Scotch Plains Twp. ......... | 106,813,400 | 203,078,200 | 309,891,600 | ......... | 309,891,600 | 1,568,847 | 311,460,447 |
| 17. Springfield Twp. ......... | 123,623,600 | 228,313,400 | 351,937,000 | ......... | 351,937,000 | 2,449,258 | 354,386,258 |
| 18. Summit City ......... | 144,162,700 | 234,995,100 | 379,157,800 | 390,000 | 378,767,800 | 5,003,498 | 383,771,298. |
| 19. Union Twp. ......... | 402,323,000 | 563,888,700 | 966,211,700 | ......... | 966,211,700 | 15,156,760 | 981,368,460 |
| 20. Westfield Town* ......... | 457,762,400 | 690,516,700 | 1,148,279,100 | ......... | 1,148,279,100 | 8,823,853 | 1,157,102,953 |
| 21. Winfield Twp. ......... | 220,200 | 1,171,500 | 1,391,700 | ......... | 1,391,700 | 35,688 | 1,427,388 |
| Totals | $2,909,320,875 | $5,563,300,511 | $8,472,621,388 | $782,900 | $8,471,838,486 | $166,802,795 | $8,588,641,281 |

*Revaluation

## Abstract of Ratables and Exemptions in the County of Union, for the Year 1982 (Continued)

| TAXING DISTRICT | 7<br>General Tax Rate to Apply per $100 Valuation | 8<br>County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9<br>True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization<br>(a)<br>Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | 10 Equalization<br>(b)<br>Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | 11<br>Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | 12 Apportionment of Taxes<br>Section A County Taxes<br>I<br>Total County Taxes Apportioned (Including Total Net Adjustments) | 12 Apportionment of Taxes<br>Section A County Taxes<br>II Adjustments Resulting From<br>(a) County Equalization Table Appeals (R.S. 54:2-37)<br>Deduct Overpayment | 12 Apportionment of Taxes<br>Section A County Taxes<br>II Adjustments Resulting From<br>(a) County Equalization Table Appeals (R.S. 54:2-37)<br>Add Underpayment |
|---|---|---|---|---|---|---|---|---|---|
| 1. Berkeley Heights Twp. | $ 5.02 | 41.43 | ............ | ............ | $ 396,657,422 | $ 655,689,960 | $ 3,411,362.61 | ............ | ............ |
| 2. Clark Twp. | 4.20 | 61.06 | $ 4,064 | ............ | 204,553,925 | 494,013,789 | 2,570,208.90 | ............ | ............ |
| 3. Cranford Twp. | 4.29 | 64.22 | 362,949 | ............ | 256,734,109 | 694,980,902 | 3,615,781.86 | ............ | ............ |
| 4. Elizabeth City | 4.64 | 81.46 | 9,713,985 | ............ | 297,190,843 | 1,276,483,728 | 6,641,170.58 | ............ | ............ |
| 5. Fanwood, Boro | 6.33 | 47.22 | 8,681 | ............ | 102,872,516 | 194,174,897 | 1,010,235.06 | ............ | ............ |
| 6. Garwood Boro | 3.87 | 70.63 | 16,037 | ............ | 40,616,532 | 118,901,752 | 618,610.95 | ............ | ............ |
| 7. Hillside Twp. | 4.22 | 83.07 | 79,597 | ............ | 90,988,038 | 402,949,821 | 2,098,429.77 | ............ | ............ |
| 8. Kenilworth Boro | 3.09 | 67.07 | 37,543 | ............ | 111,820,668 | 297,086,862 | 1,545,655.84 | ............ | ............ |
| 9. Linden City | 2.14 | 74.79 | 774,566 | ............ | 544,587,683 | 1,683,426,049 | 8,758,372.14 | ............ | ............ |
| 10. Mountainside Boro | 4.05 | 53.09 | ............ | ............ | 164,146,900 | 338,017,200 | 1,758,604.38 | ............ | ............ |
| 11. New Providence Boro | 4.19 | 61.40 | 1,576 | ............ | 190,919,436 | 487,267,766 | 2,535,111.32 | ............ | ............ |
| 12. Plainfield City | 5.27 | 71.98 | 299,639 | ............ | 173,403,883 | 571,867,603 | 2,975,259.46 | ............ | ............ |
| 13. Rahway City | 4.76 | 69.77 | 882,547 | ............ | 183,746,172 | 544,318,319 | 2,831,928.62 | ............ | ............ |
| 14. Roselle Boro | 3.98 | 81.44 | 28,591 | ............ | 67,048,654 | 335,036,899 | 1,743,098.75 | ............ | ............ |
| 15. Roselle Park Boro | 5.14 | 59.39 | 48,023 | ............ | 100,802,930 | 243,256,459 | 1,265,592.03 | ............ | ............ |
| 16. Scotch Plains Twp. | 5.50 | 50.49 | 62 | ............ | 306,606,036 | 620,066,545 | 3,228,024.43 | ............ | ............ |
| 17. Springfield Twp. | 3.52 | 69.29 | 757 | ............ | 175,266,510 | 529,653,525 | 2,755,631.99 | ............ | ............ |
| 18. Summit City | 4.94 | 41.59 | 314,213 | ............ | 552,405,049 | 936,490,560 | 4,872,285.80 | ............ | ............ |
| 19. Union Twp. | 3.34 | 67.91 | 32,614 | ............ | 525,192,396 | 1,506,593,470 | 7,838,364.08 | ............ | ............ |
| 20. Westfield Town | 2.20 | 115.93 | 3,077 | 145,062,724 | 1,217,841 | 1,013,261,147 | 5,271,700.65 | ............ | ............ |
| 21. Winfield Twp. | 24.53 | 40.00 | ............ | ............ | 2,138,268 | 3,565,656 | 18,551.07 | ............ | ............ |
| Totals | ............ | ............ | $12,608,521 | $145,062,724 | $4,490,915,831 | $12,947,102,909 | $67,359,980.27 | ............ | ............ |

## Abstract of Ratables and Exemptions in the County of Union, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III Net County Taxes Apportioned | (a) County Library Taxes | (b) Local Health Service Taxes (R.S. 26:3A2-19) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | | | | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Berkeley Heights Twp. | $ 5,239.03 | .......... | $ 3,406,123.58 | .......... | .......... | $ 4,582,628.00 | $ 3,727,999.28 | .......... | .......... |
| 2. Clark Twp. | 2,488.00 | .......... | 2,567,720.90 | .......... | .......... | 4,748,474.00 | 3,440,879.50 | .......... | .......... |
| 3. Cranford Twp. | 16,518.15 | .......... | 3,599,263.71 | .......... | .......... | 11,044,006.90 | .......... | .......... | .......... |
| 4. Elizabeth City | 185,069.13 | .......... | 6,456,101.43 | .......... | .......... | 20,054,583.83 | .......... | $2,049,969.15 | .......... |
| 5. Fanwood, Boro | .......... | .......... | 1,010,235.06 | .......... | .......... | .......... | 3,901,383.82 | .......... | .......... |
| 6. Garwood Boro | 3,637.04 | .......... | 614,973.91 | .......... | .......... | 909,904.75 | 767,398.34 | .......... | .......... |
| 7. Hillside Twp. | 119,638.15 | .......... | 1,976,791.62 | .......... | .......... | 5,979,908.50 | .......... | .......... | .......... |
| 8. Kenilworth Boro | 1,240.00 | .......... | 1,544,415.84 | .......... | .......... | 1,752,717.00 | 1,905,068.99 | .......... | .......... |
| 9. Linden City | 69,884.66 | .......... | 8,688,487.48 | .......... | .......... | 14,860,709.50 | .......... | 805,000.00 | .......... |
| 10. Mountainside Boro | 1,528.80 | .......... | 1,757,075.58 | .......... | .......... | 2,028,194.00 | 2,170,918.30 | .......... | .......... |
| 11. New Providence Boro | 5,333.96 | .......... | 2,529,777.36 | .......... | .......... | 7,414,411.00 | .......... | .......... | .......... |
| 12. Plainfield City | 18,870.06 | .......... | 2,956,389.40 | .......... | .......... | 8,690,091.50 | .......... | 187,517.50 | .......... |
| 13. Rahway City | 2,775.60 | .......... | 2,829,153.02 | .......... | .......... | 8,073,840.00 | .......... | 56,669.93 | .......... |
| 14. Roselle Boro | 57,030.39 | .......... | 1,686,068.36 | .......... | .......... | 5,409,515.50 | .......... | .......... | .......... |
| 15. Roselle Park Boro | 7,353.19 | .......... | 1,258,238.84 | .......... | .......... | 4,290,352.50 | .......... | .......... | .......... |
| 16. Scotch Plains Twp. | 6,045.47 | .......... | 3,219,978.96 | .......... | .......... | .......... | 11,681,512.74 | .......... | .......... |
| 17. Springfield Twp. | 14,143.34 | .......... | 2,741,497.65 | .......... | .......... | 3,781,470.91 | 3,289,000.43 | .......... | .......... |
| 18. Summit City | 14,313.83 | .......... | 4,857,971.97 | .......... | .......... | 9,587,271.50 | .......... | 379,553.75 | .......... |
| 19. Union Twp. | 31,854.31 | .......... | 7,806,509.77 | .......... | .......... | 16,841,957.00 | .......... | .......... | .......... |
| 20. Westfield Town | 3,674.02 | .......... | 5,268,026.63 | .......... | .......... | 16,649,753.00 | .......... | .......... | .......... |
| 21. Winfield Twp. | .......... | .......... | 18,551.07 | .......... | .......... | 218,106.00 | .......... | .......... | .......... |
| Totals | $566,628.13 | .......... | $66,793,352.14 | .......... | .......... | $146,917,695.39 | $30,884,161.40 | $3,478,437.33 | .......... |

## Abstract of Ratables and Exemptions in the County of Union, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1970) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Berkeley Heights Twp. | $ 1,266,107.95 | $ 12,984,858.81 | $ 35,869,689 | $ 1,100,000.00 | $ 2,293,416.06 | $ 67,800.00 | $ 3,461,216.05 | $ 31,950.00 | $ 51,350.00 |
| 2. Clark Twp. | 1,385,207.57 | 12,142,281.97 | 26,366,700 | 850,000.00 | 2,352,472.39 | 200,000.00 | 3,402,472.39 | 79,425.00 | 94,950.00 |
| 3. Cranford Twp. | 4,138,168.58 | 18,781,439.19 | 70,960,000 | 916,471.00 | 3,760,877.16 | 225,728.00 | 4,903,076.16 | 129,150.00 | 114,450.00 |
| 4. Elizabeth City | 16,362,919.25 | 44,923,300.96 | 755,444,600 | 589,994.75 | 27,532,978.95 | 1,200,000.00 | 29,322,973.70 | 485,100.00 | 121,050.00 |
| 5. Fanwood. Boro | 859,352.35 | 5,770,971.23 | 3,592,100 | 350,000.00 | 953,782.56 | 95,000.00 | 1,398,782.56 | 22,725.00 | 36,600.00 |
| 6. Garwood Boro | 730,768.69 | 3,023,045.69 | 7,229,200 | 279,000.00 | 625,090.79 | 30,000.00 | 934,090.79 | 49,275.00 | 20,300.00 |
| 7. Hillside Twp. | 5,197,504.95 | 13,154,205.07 | 38,035,100 | .............. | 4,005,848.87 | 270,000.00 | 4,275,848.87 | 142,875.00 | 62,550.00 |
| 8. Kenilworth Boro | 513,863.36 | 5,716,065.19 | 29,170,900 | 550,000.00 | 1,296,715.34 | 75,000.00 | 1,921,715.34 | 74,700.00 | 38,950.00 |
| 9. Linden City | .............. | 24,354,196.98 | 153,981,600 | 6,800,000.00 | 20,470,601.14 | 125,000.00 | 27,395,601.14 | 419,400.00 | 136,900.00 |
| 10. Mountainside Boro | 1,081,755.02 | 7,037,942.90 | 48,925,800 | 800,000.00 | 919,987.99 | 80,000.00 | 1,799,987.99 | 24,300.00 | 36,650.00 |
| 11. New Providence Boro | 2,447,407.57 | 12,391,595.93 | 24,440,600 | 758,000.00 | 1,550,905.22 | 125,000.00 | 2,433,905.22 | 27,450.00 | 56,650.00 |
| 12. Plainfield City | 9,128,693.12 | 20,962,691.52 | 85,776,700 | 1,275,226.00 | 8,501,539.97 | 901,362.00 | 10,678,127.97 | 141,300.00 | 73,200.00 |
| 13. Rahway City | 6,143,779.82 | 17,103,242.77 | 66,886,900 | 192,000.00 | 4,013,924.07 | 265,000.00 | 4,470,924.07 | 205,650.00 | 108,700.00 |
| 14. Roselle Boro | 3,557,752.46 | 10,653,336.32 | 73,060,500 | 191,000.00 | 2,137,929.07 | 250,000.00 | 2,578,929.07 | 149,850.00 | 66,050.00 |
| 15. Roselle Park Boro | 1,767,421.42 | 7,316,012.76 | 18,765,500 | 479,000.00 | 1,030,542.85 | 60,000.00 | 1,569,542.85 | 106,200.00 | 46,900.00 |
| 16. Scotch Plains Twp. | 2,217,495.87 | 17,118,987.57 | 59,750,300 | 1,639,100.00 | 2,132,309.69 | 200,000.00 | 3,971,409.69 | 77,625.00 | 86,750.00 |
| 17. Springfield Twp. | 2,656,575.10 | 12,468,544.09 | 66,060,000 | 675,000.00 | 1,848,465.29 | 450,000.00 | 2,973,465.29 | 78,300.00 | 61,900.00 |
| 18. Summit City | 4,102,923.81 | 18,927,721.03 | 76,662,500 | 2,500,000.00 | 3,843,885.17 | 325,000.00 | 6,668,885.17 | 67,725.00 | 65,350.00 |
| 19. Union Twp. | 8,040,332.15 | 32,688,798.92 | 166,936,900 | 1,500,000.00 | 9,077,002.39 | 550,000.00 | 11,127,002.39 | 549,900.00 | 219,900.00 |
| 20. Westfield Town | 3,534,950.50 | 25,452,730.13 | 88,928,600 | 1,918,000.00 | 4,069,400.00 | 185,000.00 | 6,172,400.00 | 94,950.00 | 115,450.00 |
| 21. Winfield Twp. | 113,360.00 | 350,017.07 | 494,600 | 32,077.75 | 140,311.25 | .............. | 172,389.00 | .............. | .............. |
| Totals | $75,248,339.54 | $323,321,985.80 | $1,897,338,789 | $23,394,869.50 | $102,557,986.21 | $5,679,890.00 | $131,632,745.71 | $2,957,850.00 | $1,614,600.00 |

| | |
|---|---|
| Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget | $30,649,385.25 |
| Rate per $100 to be applied to Col. 11 for apportionment of County Taxes | .5202706794 |
| County Percentage Level of Taxable Value of Real Property in Effect | 100% |
| Net County Taxes Apportioned (12 A III) | $66,793,352.14 |
| ‡Adjustments (Net Total 12 A IIb)± | 566,628.13 |
| Total County Taxes Apportioned (Including Adjustments—Total 12 A I) | $67,359,980.27 |

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

## Abstract of Ratables and Exemptions in the County of Warren, for the Year 1982 (Continued)

| TAXING DISTRICT | 7 General Tax Rate to Apply per $100 Valuation | 8 County Equalization Table — Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19) | 9 True Value of Class II Railroad Property (C. 139, L. 1966) | 10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19 | 10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7 | 11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 − 10(a) + 10(b)) | 12 Apportionment of Taxes, Section A County Taxes, I Total County Taxes Apportioned (Including Total Net Adjustments) | 12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment | 12 II (a) Add Underpayment |
|---|---|---|---|---|---|---|---|---|---|
| 1. Allamuchy Twp. | $2.68 | 69.43 | $ 1,267 | .............. | $ 30,665,291 | $ 96,318,734 | $ 508,803.23 | .............. | $ 3,081.01 |
| 2. Alpha Boro | 2.31 | 96.48 | 1,977 | .............. | 2,172,866 | 47,175,934 | 249,206.64 | .............. | 1,511.63 |
| 3. Belvidere Town | 3.63 | 79.22 | 10,161 | .............. | 15,177,158 | 62,549,614 | 330,418.03 | .............. | 1,934.33 |
| 4. Blairstown Twp. | .77 | 75.64 | .............. | .............. | 36,855,436 | 143,097,841 | 755,913.63 | .............. | 4,360.61 |
| 5. Franklin Twp. | 2.15 | 100.91 | 166 | .............. | 2,501,991 | 53,697,782 | 283,65.27 | .............. | 1,776.98 |
| 6. Frelinghuysen Twp. | 2.82 | 78.72 | .............. | .............. | 10,892,382 | 46,206,320 | 244,095.22 | .............. | 1,550.71 |
| 7. Greenwich Twp. | 3.33 | 72.62 | 1,060 | .............. | 12,241,692 | 41,428,999 | 218,848.48 | .............. | 1,422.11 |
| 8. Hackettstown Twp. | 6.16 | 43.39 | 9,294 | .............. | 104,742,445 | 180,902,831 | 955,618.31 | .............. | 5,516.07 |
| 9. Hardwick Twp. | 1.93 | 107.02 | .............. | $ 1,797,976 | .............. | 32,452,416 | 171,429.73 | .............. | 1,282.23 |
| 10. Harmony Twp. | 3.16 | 74.51 | 4,807 | .............. | 19,230,924 | 66,006,924 | 359,256.80 | .............. | 2,444.77 |
| 11. Hope Twp. | 2.58 | 82.29 | .............. | .............. | 8,290,053 | 43,486,596 | 229,717.73 | .............. | 1,509.16 |
| 12. Independence Twp. | 3.19 | 72.27 | 785 | .............. | 22,593,166 | 78,810,544 | 416,316.31 | .............. | 2,675.75 |
| 13. Knowlton Twp. | 1.96 | 113.17 | 262 | 4,799,913 | .............. | 49,762,946 | 262,872.53 | .............. | 1,749.48 |
| 14. Liberty Twp. | 3.16 | 72.20 | 152 | .............. | 12,386,344 | 43,318,424 | 228,829.36 | .............. | 1,489.14 |
| 15. Lopatcong Twp. | 2.33 | 96.53 | 4,202 | .............. | 3,822,693 | 115,192,303 | 608,502.77 | .............. | 3,927.66 |
| 16. Mansfield Twp. | 3.18 | 73.29 | 652 | .............. | 32,752,568 | 118,080,339 | 623,756.80 | .............. | 4,108.01 |
| 17. Oxford Twp. | 3.19 | 83.43 | .............. | .............. | 6,040,229 | 29,780,410 | 157,314.87 | .............. | 1,063.55 |
| 18. Pahaquarry Twp. | 4.45 | 13.33 | .............. | .............. | 524,120 | 606,616 | 3,209.72 | .............. | 21.97 |
| 19. Phillipsburg Town | 2.90 | 96.71 | 361,206 | .............. | 20,232,875 | 240,586,536 | 1,270,897.19 | .............. | 7,736.20 |
| 20. Pohatcong Twp. | 2.80 | 78.86 | 3,461 | .............. | 18,892,000 | 80,895,866 | 427,332.01 | .............. | 2,706.34 |
| 21. Washington Boro | 3.20 | 82.97 | 61,346 | .............. | 24,110,080 | 122,175,142 | 645,369.58 | .............. | 3,957.31 |
| 22. Washington Twp. | 2.05 | 115.16 | 465 | 11,689,376 | .............. | 96,266,842 | 519,094.10 | .............. | 3,460.47 |
| 23. White Twp. | 2.12 | 81.14 | 3,673 | .............. | 26,053,757 | 123,132,232 | 650,444.40 | 59,905.49 | .............. |
| Totals | .............. | .............. | $464,936 | $18,287,265 | $412,178,104 | $1,915,937,196 | $10,120,928.71 | $59,905.49 | $59,905.49 |

## Abstract of Ratables and Exemptions in the County of Warren, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Section A County Taxes | | | Section B | | Section C Local Taxes to Be Raised for | | | |
| | II Adjustments Resulting From | | III | (a) | (b) | I District School Purposes | | | |
| | (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) | | Net County Taxes Apportioned | County Library Taxes | Local Health Service Taxes (R.S. 26:3A2-19) | (a) As Required by District School Budget | (b) Regional Consolidated and Joint School Budgets | (c) As Required by Local Municipal Budget | (d) County Vocational School Budget (C. 30, L. 1977) |
| | Deduct Overpayment | Add Underpayment | | | | | | | |
| 1. Allamuchy Twp. | $ 218.05 | .............. | $ 511,666.19 | $ 27,977.54 | .............. | $ 1,137,001.00 | .............. | .............. | $ 52,711.08 |
| 2. Alpha Boro | 1,603.35 | .............. | 249,114.92 | .............. | .............. | 627,993.00 | .............. | .............. | 26,528.73 |
| 3. Belvidere Town | .............. | .............. | 332,352.36 | .............. | .............. | 1,161,493.25 | .............. | .............. | 34,663.97 |
| 4. Blairstown Twp. | 202.74 | .............. | 7,080,691.50 | 41,565.40 | .............. | [1] | [2] | .............. | [3] |
| 5. Franklin Twp. | 3,074.65 | .............. | 282,360.60 | 15,597.51 | .............. | 354,619.00 | $ 413,628.05 | .............. | 29,446.19 |
| 6. Frelinghuysen Twp. | 2,119.66 | .............. | 243,526.27 | 13,422.06 | .............. | 373,120.00 | 339,456.66 | .............. | 25,868.92 |
| 7. Greenwich Twp. | .............. | .............. | 220,270.50 | 12,033.81 | .............. | 645,133.25 | .............. | .............. | 23,364.21 |
| 8. Hackettstown Twp. | 27,110.05 | .............. | 934,024.33 | .............. | .............. | 2,734,221.00 | .............. | .............. | 100,958.54 |
| 9. Hardwick Twp. | 1,171.10 | .............. | 171,540.86 | 9,426.40 | .............. | 175,840.28 | 261,972.69 | .............. | 18,151.50 |
| 10. Harmony Twp. | 1,831.25 | .............. | 359,870.32 | 19,754.44 | .............. | 1,119,114.50 | .............. | .............. | 37,747.17 |
| 11. Hope Twp. | 1,460.20 | .............. | 229,766.69 | 12,631.48 | .............. | 638,449.00 | .............. | .............. | 23,843.84 |
| 12. Independence Twp. | 639.74 | .............. | 418,352.32 | 22,891.97 | .............. | 1,148,079.00 | .............. | .............. | 43,927.59 |
| 13. Knowlton Twp. | 4,357.34 | .............. | 260,264.67 | 14,454.56 | .............. | 423,237.00 | 350,617.62 | .............. | 26,235.61 |
| 14. Liberty Twp. | 225.12 | .............. | 230,093.38 | 12,582.63 | .............. | 613,852.00 | .............. | .............. | 24,590.59 |
| 15. Lopatcong Twp. | 167.14 | .............. | 612,263.29 | 33,459.72 | .............. | 1,516,092.95 | .............. | .............. | 65,086.61 |
| 16. Mansfield Twp. | .............. | .............. | 627,866.81 | 34,296.60 | .............. | 919,562.00 | 1,046,513.14 | .............. | 67,585.16 |
| 17. Oxford Twp. | 1,149.01 | .............. | 157,229.41 | 8,650.27 | .............. | 466,882.00 | .............. | .............. | 16,791.07 |
| 18. Pahaquarry Twp. | .............. | .............. | 3,231.69 | 176.49 | .............. | .............. | .............. | .............. | 305.81 |
| 19. Phillipsburg Town | 1,601.26 | .............. | 1,277,032.13 | .............. | .............. | 3,422,903.00 | .............. | .............. | 130,640.84 |
| 20. Pohatcong Twp. | 2,010.50 | .............. | 428,027.85 | 23,497.69 | .............. | 985,482.00 | .............. | .............. | 45,778.56 |
| 21. Washington Boro | 2,532.31 | .............. | 646,814.58 | .............. | .............. | 951,669.00 | 905,242.35 | .............. | 66,799.37 |
| 22. Washington Twp. | 637.10 | .............. | 521,917.47 | 28,543.41 | .............. | 711,097.00 | 623,603.46 | .............. | 55,434.02 |
| 23. White Twp. | 185.76 | .............. | 590,354.15 | 35,766.02 | .............. | 1,348,831.00 | .............. | .............. | 73,497.76 |
| Totals | $52,296.33 | .............. | $10,068,632.38 | $366,730.00 | .............. | [1]$21,514,891.23 | [2]$4,141,036.17 | .............. | [3]$993,959.17 |

[1] 1,020,000.00 (R.S. 40:48-17.3)
[2] 1,078,003.56 (R.S. 40:48-17.3)
[3] 79,289.83 (R.S. 40:48-17.3)

## Abstract of Ratables and Exemptions in the County of Warren, for the Year 1982 (Continued)

| TAXING DISTRICT | 12 Apportionment of Taxes | | 13 | 14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budget | | | | 15 Deductions Allowed (C. 73, L. 1976) | |
|---|---|---|---|---|---|---|---|---|---|
| | Section C | Section D | | | | | | | |
| | II Local Municipal Purposes | Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII) | Total Amount of Exempt Property | (a) Surplus Revenue Appropriated | (b) Miscellaneous Revenues Anticipated | (c) Receipts from Delinquent Taxes and Liens | (d) Total of Miscellaneous Revenues (a + b + c) | (a) Full Estimated Amount of Senior Citizen Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1975) | (b) Veterans Deductions |
| 1. Allamuchy Twp. | $ 24,841.00 | $ 1,754,196.81 | $ 5,743,200 | $ 326,000.00 | $ 269,903.54 | $ 10,000.00 | $ 605,903.54 | $ 5,400 | $ 5,900 |
| 2. Alpha Boro | 133,930.42 | 1,037,567.07 | 4,530,700 | 185,000.00 | 210,191.13 | 20,000.00 | 415,191.13 | 32,850 | 11,200 |
| 3. Belvidere Town | 166,916.20 | 1,715,425.78 | 10,040,300 | 200,000.00 | 453,565.62 | 50,000.00 | 703,565.62 | 20,925 | 10,550 |
| 4. Blairstown Twp. | .............. | 802,256.90 | 19,671,525 | 210,015.05 | 3,363,722.78 | 50,000.00 | 3,623,737.83 | 24,075 | 13,450 |
| 5. Franklin Twp. | .............. | 1,095,653.35 | 9,644,670 | 337,767.34 | 303,841.66 | 75,000.00 | 716,609.00 | 19,350 | 7,100 |
| 6. Frelinghuysen Twp. | .............. | 995,396.11 | 1,853,200 | 150,000.00 | 131,990.95 | 95,000.00 | 376,990.95 | 7,875 | 3,600 |
| 7. Greenwich Twp. | 70,626.00 | 971,427.86 | 1,586,850 | 75,800.00 | 174,956.09 | 29,000.00 | 279,756.09 | 14,625 | 5,850 |
| 8. Hackettstown Twp. | 921,440.27 | 4,690,644.14 | 24,516,025 | 150,000.00 | 941,148.12 | 107,005.22 | 1,198,153.34 | 34,425 | 25,450 |
| 9. Hardwick Twp. | 22,893.43 | 659,825.16 | 3,716,600 | 60,000.00 | 101,318.84 | 57,000.00 | 218,318.84 | 6,075 | 3,450 |
| 10. Harmony Twp. | .............. | 1,536,486.43 | 4,300,625 | 231,227.53 | 200,083.47 | 90,000.00 | 521,311.00 | 23,175 | 10,250 |
| 11. Hope Twp. | .............. | 904,691.01 | 1,609,000 | 219,743.59 | 174,988.08 | 55,000.00 | 449,731.67 | 9,225 | 4,800 |
| 12. Independence Twp. | 160,000.00 | 1,793,250.88 | 7,420,220 | 175,000.00 | 174,323.43 | 94,017.28 | 443,340.71 | 15,300 | 8,900 |
| 13. Knowlton Twp. | .............. | 1,076,809.46 | 3,321,700 | 155,113.49 | 274,237.11 | 120,000.00 | 549,350.60 | 17,550 | 6,150 |
| 14. Liberty Twp. | 95,608.31 | 976,726.91 | 2,159,159 | 75,000.00 | 141,745.00 | 75,000.00 | 291,745.00 | 14,400 | 6,450 |
| 15. Lopatcong Twp. | 360,000.00 | 2,586,902.57 | 4,522,830 | 290,000.00 | 696,721.79 | 72,375.41 | 1,059,097.20 | 37,350 | 20,400 |
| 16. Mansfield Twp. | 11,943.01 | 2,707,768.72 | 8,007,120 | 420,000.00 | 706,439.78 | 90,000.00 | 1,216,439.78 | 24,075 | 12,550 |
| 17. Oxford Twp. | 86,795.92 | 756,348.67 | 4,049,800 | 91,000.00 | 234,833.27 | 70,000.00 | 395,833.27 | 19,125 | 5,050 |
| 18. Pahaquarry Twp. | .............. | 3,713.99 | 1,461,025 | 36,220.12 | 23,632.88 | .............. | 59,853.00 | .............. | .............. |
| 19. Phillipsburg Town | 1,539,022.72 | 6,369,598.69 | 45,834,675 | 625,000.00 | 2,278,270.43 | 225,000.00 | 3,128,270.43 | 177,300 | 56,400 |
| 20. Pohatcong Twp. | 251,282.53 | 1,734,068.66 | 2,238,300 | 175,000.00 | 418,452.13 | 150,000.00 | 743,452.13 | 35,550 | 19,000 |
| 21. Washington Boro | 560,427.78 | 3,133,173.08 | 8,638,400 | 505,000.00 | 794,867.42 | 125,000.00 | 1,424,867.42 | 54,675 | 17,150 |
| 22. Washington Twp. | 105,491.99 | 2,246,087.35 | 12,899,800 | 350,000.00 | 360,747.15 | 125,000.00 | 835,747.15 | 33,475 | 18,150 |
| 23. White Twp. | .............. | 2,048,448.93 | 6,657,700 | 233,983.12 | 316,164.88 | 85,000.00 | 635,148.00 | 14,575 | 9,200 |
| Totals | $4,511,219.58 | $41,596,468.53 | $194,423,424 | $5,276,870.24 | $12,746,145.55 | $1,869,397.91 | $19,892,413.70 | $641,375 | $281,000 |

For the support of the County Library .............................. $ 366,730
Rate per $100 to be applied to Col. 11 for apportionment of County Library Taxes, Less Districts with their own Library .............................. .000290468
Total amount of Miscellaneous Revenue (including Surplus Revenues Appropriated) for the support of the County Budget .............................. $ 7,072,995.97
New County Taxes Apportioned (12 A 111) .............................. $10,068,632.38
Adjustments (Net 12 A 11b) .............................. 52,296.33
Total County Taxes Apportioned .............................. $10,120,928.71
Rates per $100 to be applied to Col. 11 for apportionment of County Taxes .............................. .5282495

## TABLE 43

# DIVISION OF TAXATION—DEPARTMENT OF THE TREASURY—STATE OF NEW JERSEY
## STATE EQUALIZATION TABLE—R. S. 54:1-33
## 1982

| FOR THE YEAR 1982<br>COUNTY | ASSESSED VALUE OF PERSONAL PROPERTY | ASSESSED VALUE OF REAL PROPERTY | PERCENTAGE BY WHICH ASSESSED VALUE OF REAL PROPERTY SHOULD BE INCREASED | *TRUE VALUE OF REAL PROPERTY |
|---|---|---|---|---|
| *ATLANTIC | $ 58,138,812 | $ 4,748,229,073 | 67.31% | $ 7,944,167,765 |
| *BERGEN | 225,354,939 | 20,628,971,601 | 31.44 | 27,114,841,747 |
| *BURLINGTON | 91,816,705 | 5,393,695,973 | 18.81 | 6,408,097,865 |
| CAMDEN | 111,436,000 | 5,203,517,230 | 42.35 | 7,407,141,964 |
| *CAPE MAY | 29,370,299 | 3,304,012,640 | 47.75 | 4,881,815,366 |
| *CUMBERLAND | 37,109,699 | 1,504,387,391 | 12.60 | 1,693,939,186 |
| ESSEX | 212,342,100 | 7,871,340,500 | 60.31 | 12,618,372,074 |
| *GLOUCESTER | 48,656,515 | 3,019,309,510 | 21.42 | 3,665,990,177 |
| HUDSON | 77,949,179 | 3,586,937,014 | 63.83 | 5,876,371,255 |
| *HUNTERDON | 48,102,724 | 2,395,453,037 | 13.55 | 2,719,942,134 |
| *MERCER | 81,495,862 | 3,927,527,770 | 51.84 | 5,963,449,393 |
| *MIDDLESEX | 169,559,547 | 9,526,524,850 | 46.74 | 13,978,759,868 |
| *MONMOUTH | 128,876,979 | 8,504,386,768 | 38.48 | 11,777,297,837 |
| *MORRIS | 141,848,184 | 8,576,158,473 | 51.33 | 12,978,448,052 |
| *OCEAN | 102,376,943 | 7,981,253,642 | 27.08 | 10,142,652,995 |
| PASSAIC | 73,473,330 | 4,734,789,146 | 84.37 | 8,729,331,021 |
| *SALEM | 23,120,348 | 732,209,040 | 37.08 | 1,003,713,557 |
| *SOMERSET | 70,350,954 | 5,019,180,938 | 32.56 | 6,653,209,091 |
| *SUSSEX | 39,221,125 | 1,975,986,304 | 42.19 | 2,809,592,356 |
| *UNION | 116,802,795 | 8,471,838,486 | 44.26 | 12,221,348,076 |
| *WARREN | 24,815,967 | 1,496,765,458 | 21.94 | 1,825,101,156 |
| TOTALS | $1,912,219,006 | $118,602,474,844 | | $168,413,582,935 |

*Adjustments were made to take into consideration the effect of Revaluation or Reassessment Programs adopted in 1982 by several taxing districts.

Sidney Glaser, Director
Division of Taxation

# TABLE OF EQUALIZED VALUATIONS
## YEAR 1982

Promulgated by the Director, Divison of Taxation, as of October 1, 1982, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1—35.1, et seq.).

A Table of Equalized Valuation reflecting revisions resulting from appeals filed with the State Division of Tax Appeals will be published subsequently, and will be available upon request at the Local Property and Public Utility Branch. Division of Taxation Building, Trenton, New Jersey 08646.

## Compilation of Equalized Valuation in the State of New Jersey as of October 1, 1982

| COUNTY | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property** | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
|---|---|---|---|---|---|---|
| Atlantic | $ 4,743,106,573 | 59.94% | $ 7,921,226,743 | $ 222,718 | $ 58,138,812 | $ 7,979,588,273 |
| Bergen | 20,628,971,601 | 70.18 | 29,395,760,072 | 3,300,205 | 225,354,939 | 29,624,415,216 |
| Burlington | 5,393,695,973 | 78.82 | 6,843,030,208 | 91,327 | 91,696,070 | 6,934,817,605 |
| Camden | 5,203,517,230 | 65.14 | 7,987,880,755 | 2,670,941 | 111,436,000 | 8,101,987,696 |
| Cape May | 3,304,012,640 | 60.37 | 5,473,009,891 | 39,138 | 29,370,299 | 5,502,419,328 |
| Cumberland | 1,504,387,391 | 85.06 | 1,768,568,269 | 222,515 | 37,109,699 | 1,805,900,483 |
| Essex | 7,871,340,500 | 57.32 | 13,731,463,304 | 20,995,282 | 212,342,100 | 13,964,800,686 |
| Gloucester | 3,019,309,510 | 75.52 | 3,998,229,834 | 133,978 | 48,656,515 | 4,047,020,327 |
| Hudson | 3,586,936,514 | 57.14 | 6,277,449,075 | 37,190,443 | 77,949,179 | 6,392,588,697 |
| Hunterdon | 2,395,453,037 | 84.70 | 2,828,300,827 | 90,774 | 48,102,724 | 2,876,494,325 |
| Mercer | 3,927,527,770 | 61.87 | 6,348,336,144 | 2,636,457 | 81,495,882 | 6,432,468,433 |
| Middlesex | 9,526,524,850 | 63.33 | 15,042,987,196 | 9,055,972 | 169,559,547 | 15,221,602,715 |
| Monmouth | 8,504,386,768 | 67.44 | 12,610,543,146 | 441,733 | 128,876,979 | 12,739,861,858 |
| Morris | 8,576,156,473 | 60.48 | 14,181,228,903 | 982,890 | 141,848,184 | 14,324,059,977 |
| Ocean | 7,981,253,642 | 71.64 | 11,140,474,103 | 430,499 | 102,376,943 | 11,243,281,545 |
| Passaic | 4,734,789,146 | 51.43 | 9,206,653,716 | 1,149,708 | 73,473,330 | 9,281,276,754 |
| Salem | 732,209,040 | 69.22 | 1,057,760,650 | 63,212 | 23,120,348 | 1,080,944,210 |
| Somerset | 5,019,180,938 | 71.06 | 7,063,092,643 | 785,572 | 70,350,954 | 7,134,229,169 |
| Sussex | 1,975,986,304 | 66.06 | 2,991,390,818 | 5,617 | 39,221,125 | 3,030,617,560 |
| Union | 8,471,838,486 | 65.05 | 13,023,825,138 | 12,608,521 | 116,802,795 | 13,153,236,454 |
| Warren | 1,496,765,458 | 78.96 | 1,895,692,462 | 464,935 | 24,815,967 | 1,920,973,364 |
| Totals | $118,602,351,844 | 65.60% | $180,786,903,867 | $93,582,437 | $1,912,098,371 | $182,792,584,675 |

*Exclusive of Class II Railroad Property.

**In comparing average County or State ratios, it should be noted that numerous taxing districts have undergone Revaluation or Reassessment programs and chosen new ratios of assessment.

## Abstract of Ratables and Exemptions in the County of Warren, for the Year 1982

| TAXING DISTRICT | 1 Taxable Value (a) Land | 1 Taxable Value (b) Improvements Thereon | 2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b)) | 3 Total Partial Exemptions | 4 Net Total Taxable Value of Land and Improvements (Col. 2—3) | 5 Taxable Value of Machinery, Implements and Equipment of Telephone, Telegraph and Messenger Systems Companies (C. 138, L. 1966) | 6 Net Valuation Taxable (Cols. 4+5) |
|---|---|---|---|---|---|---|---|
| 1. Allamuchy Twp. | $ 18,176,870 | $ 46,591,000 | $ 64,767,870 | ............... | $ 64,767,870 | $ 884,306 | $ 65,652,176 |
| 2. Alpha Boro | 9,345,900 | 35,389,250 | 44,735,150 | ............... | 44,735,150 | 265,939 | 45,001,089 |
| 3. Belvidere Town | 7,774,214 | 36,345,000 | 44,119,214 | ............... | 44,119,214 | 3,243,081 | 47,362,295 |
| 4. Blairstown Twp. | 42,068,495 | 61,103,564 | 103,172,059 | $ 6,000 | 103,166,059 | 1,076,346 | 104,242,405 |
| 5. Franklin Twp. | 15,512,810 | 34,901,732 | 50,414,542 | ............... | 50,414,542 | 781,083 | 51,195,625 |
| 6. Frelinghuysen Twp. | 12,937,050 | 22,111,505 | 35,048,555 | ............... | 35,048,555 | 267,383 | 35,315,938 |
| 7. Greenwich Twp. | 7,366,570 | 21,503,050 | 28,869,620 | ............... | 28,869,620 | 316,627 | 29,186,247 |
| 8. Hackettstown Twp. | 16,077,570 | 58,361,875 | 74,439,445 | ............... | 74,439,445 | 1,711,647 | 76,151,092 |
| 9. Hardwick Twp. | 13,644,270 | 20,432,600 | 34,076,870 | ............... | 34,076,870 | 173,524 | 34,250,394 |
| 10. Harmony Twp. | 17,220,623 | 31,152,145 | 48,372,768 | 32,700 | 48,340,068 | 433,125 | 48,773,193 |
| 11. Hope Twp. | 11,417,045 | 22,941,805 | 34,358,850 | ............... | 34,358,850 | 837,693 | 35,196,543 |
| 12. Independence Twp. | 16,281,358 | 39,199,895 | 55,481,253 | ............... | 55,481,253 | 735,338 | 56,216,591 |
| 13. Knowlton Twp. | 17,562,025 | 36,323,100 | 53,885,125 | ............... | 53,885,125 | 677,474 | 54,562,599 |
| 14. Liberty Twp. | 9,690,293 | 21,054,046 | 30,744,339 | ............... | 30,774,339 | 187,589 | 30,931,928 |
| 15. Lopatcong Twp. | 31,525,475 | 78,710,150 | 110,235,625 | ............... | 110,235,625 | 1,129,783 | 111,365,408 |
| 16. Mansfield Twp. | 24,813,960 | 59,544,427 | 84,358,387 | ............... | 84,358,387 | 968,712 | 85,327,099 |
| 17. Oxford Twp. | 6,940,540 | 16,408,975 | 23,394,515 | 65,350 | 23,284,165 | 456,016 | 23,740,181 |
| 18. Pahaquarry Twp. | 67,950 | ............... | 67,950 | ............... | 67,950 | 15,546 | 83,496 |
| 19. Phillipsburg Town | 38,747,855 | 178,688,420 | 217,436,275 | 2,515,075 | 214,921,200 | 5,071,258 | 219,992,458 |
| 20. Pohatcong Twp. | 14,538,658 | 46,830,697 | 61,369,355 | 57,400 | 61,311,955 | 688,450 | 62,000,405 |
| 21. Washington Boro | 23,296,100 | 71,567,600 | 94,863,700 | ............... | 94,863,700 | 3,140,006 | 98,003,706 |
| 22. Washington Twp. | 32,095,393 | 76,587,050 | 108,682,443 | ............... | 108,682,443 | 1,273,312 | 109,955,756 |
| 23. White Twp. | 18,316,363 | 78,782,510 | 97,098,873 | 505,800 | 96,593,073 | 481,729 | 97,074,802 |
| Totals | $405,417,387 | $1,094,530,396 | $1,499,947,783 | $3,182,325 | $1,496,765,458 | $24,815,967 | $1,521,581,425 |

## Atlantic County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
|---|---|---|---|---|---|---|
| Absecon City ............... | $ 206,988,000 | 103.57% | $ 199,853,239 | $ 12,326 | $ 1,318,048 | $ 201,183,613 |
| Atlantic City City ........ | 1,514,382,970 | 56.66 | 2,672,754,977 | 110,421 | 13,745,067 | 1,686,610,465 |
| Brigantine City ............. | 306,140,400 | 53.29 | 574,480,015 | ............... | 2,025,287 | 576,505,302 |
| Buena Boro. .................. | 35,669,600 | 55.36 | 64,432,081 | 741 | 1,070,914 | 65,503,736 |
| Buena Vista Twp. ....... | 61,966,675 | 48.71 | 127,215,510 | 1,350 | 876,614 | 128,093,474 |
| Corbin City City .......... | 3,889,600 | 53.56 | 7,262,136 | 84 | 36,060 | 7,298,280 |
| Egg Harbor City ......... | 47,007,400 | 75.82 | 61,998,681 | ............... | 1,961,809 | 63,960,490 |
| Egg Harbor Twp. ........ | 326,944,000 | 59.92 | 545,634,179 | ............... | 67,905 | 550,702,084 |
| Estell Manor City ........ | 17,751,718 | 52.05 | 34,105,126 | ............... | 262,646 | 34,367,772 |
| Folsom Boro. ............... | 16,249,460 | 41.23 | 39,411,739 | 652 | 642,243 | 40,054,634 |
| Galloway Twp. .............. | 163,601,200 | 43.70 | 374,373,455 | 528 | 2,522,727 | 376,896,710 |
| Hamilton Twp. .............. | 210,992,990 | 61.98 | 340,421,081 | ............... | 3,947,875 | 344,368,962 |
| Hammonton Town ....... | 83,718,010 | 35.00 | 239,194,314 | 55,459 | 2,711,222 | 241,960,995 |
| Linwood City ................ | 225,134,300 | 100.76 | 223,436,185 | ............... | 1,239,236 | 224,675,421 |
| Longport Boro. ............ | 177,168,400 | 78.26 | 226,384,360 | ............... | 314,530 | 226,698,890 |
| Margate City City ....... | 307,008,800 | 44.12 | 895,849,501 | ............... | 713,569 | 896,563,070 |
| Mullica Twp. ................. | 55,293,250 | 52.60 | 105,120,247 | ............... | 828,790 | 105,949,037 |
| Northfield City ............ | 149,520,200 | 61.52 | 243,043,238 | ............... | 730,194 | 243,773,432 |
| Pleasantville City ........ | 224,273,550 | 92.19 | 243,273,186 | 41,157 | 9,810,222 | 253,124,565 |
| Port Republic City ...... | 7,888,150 | 29.95 | 26,337,730 | ............... | 91,744 | 26,429,474 |
| Somers Point City ...... | 188,786,900 | 69.23 | 272,695,219 | ............... | 3,954,315 | 276,649,534 |
| Ventnor City ................ | 406,713,400 | 70.67 | 575,510,683 | ............... | 4,040,935 | 579,551,618 |
| Weymouth Twp. ........... | 11,017,600 | 38.74 | 28,439,855 | ............... | 226,840 | 28,666,695 |
| Totals ...................... | $4,748,106,573 | 59.94% | $7,921,226,743 | $222,718 | $58,138,612 | $7,979,588,273 |

*Exclusive of Class II Railroad Property

## Bergen County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
|---|---|---|---|---|---|---|
| Allendale Boro. | $ 184,544,100 | 73.13% | $ 252,350,745 | $ 12,378 | $ 1,007,024 | $ 253,370,147 |
| Alpine Boro. | 71,011,725 | 38.39 | 184,974,536 | ............... | 242,776 | 185,217,314 |
| Bergenfield Boro. | 382,764,410 | 62.96 | 607,948,555 | 3,004 | 1,707,871 | 609.659,430 |
| Bogota Boro. | 123,832,520 | 70.04 | 176,802,570 | 5,675 | 607,365 | 177,415,610 |
| Carlstadt Boro. | 449,757,300 | 83.07 | 541,419,646 | 73,505 | 2,491,859 | 543,985,010 |
| Cliffside Park Boro | 333,175,600 | 53.02 | 628,396,077 | ............... | 3,049,873 | 631,445,950 |
| Closter Boro. | 307,803,000 | 98.79 | 311,573,034 | ............... | 4,870,380 | 316,443,414 |
| Cresskill Boro. | 149,239,565 | 52.34 | 285,134,820 | ............... | 504,113 | 285,638,933 |
| Demarest Boro. | 161,026,600 | 81.12 | 198,504,191 | ............... | 481,203 | 198,985,394 |
| Dumont Boro. | 291,725,600 | 72.10 | 404,612,483 | 397 | 4,667,295 | 409,280,175 |
| Elmwood Park Boro. | 364,783,000 | 71.09 | 513,128,429 | 1,165 | 1,903,048 | 515,032,642 |
| East Rutherford Boro. | 210,221,000 | 86.64 | 242,637,350 | 22,868 | 5,381,791 | 248,042,009 |
| Edgewater Boro. | 117,615,873 | 61.20 | 192,182,799 | 521,179 | 480,858 | 193,184,836 |
| Emerson Boro. | 170,207,600 | 70.48 | 241,497,730 | ............... | 734,816 | 242,232,546 |
| Englewood City | 527,634,300 | 73.54 | 717,479,331 | ............... | 15,140,868 | 732,620,199 |
| Englewood Cliffs Boro. | 307,628,100 | 51.58 | 596,409,655 | ............... | 1,478,227 | 597,887,882 |
| Fairlawn Boro. | 777,523,500 | 75.96 | 1,023,595,972 | 81,711 | 8,769,566 | 1,032,447,249 |
| Fairview Boro. | 173,537,700 | 76.00 | 228,339,079 | 4,335 | 832,870 | 229,176,284 |
| Fort Lee Boro. | 994,921,700 | 81.98 | 1,213,911,298 | ............... | 10,672,215 | 1,224,583,513 |
| Franklin Lakes Boro. | 484,480,200 | 80.29 | 603,412,878 | ............... | 1,607,908 | 605,020,786 |
| Garfield City | 436,481,100 | 84.44 | 516,912,719 | 739 | 2,890,235 | 519,803,693 |
| Glen Rock Boro. | 271,075,145 | 63.51 | 426,822,776 | 8,208 | 1,350,079 | 428,181,063 |
| Hackensack City | 660,387,200 | 65.32 | 1,011,003,062 | 60,961 | 20,100,946 | 1,031,164,969 |
| Harrington Park Boro. | 109,708,100 | 60.77 | 180,[illegible]0,031 | 116 | 361,278 | 180,891,425 |
| Hasbrouck Hghts. Boro. | 276,592,850 | 74.34 | 372,064,635 | 547 | 1,542,474 | 373,607,656 |
| Haworth Boro. | 85,775,000 | 52.64 | 162,946,429 | 1,870 | 280,175 | 163,228,474 |
| Hillsdale Boro. | 199,825,120 | 58.62 | 340,882,156 | 1,010 | 4,974,154 | 345,857,320 |
| Hohokus Boro. | 133,074,200 | 59.19 | 224,825,477 | 9,961 | 663,998 | 225,499,436 |
| Leonia Boro. | 146,812,000 | 64.98 | 225,934,134 | 764 | 885,386 | 226,820,284 |
| Little Ferry Boro. | 190,805,318 | 82.37 | 231,644,188 | ............... | 4,566,327 | 236,210,515 |
| Lodi Boro. | 422,594,300 | 83.31 | 507,255,191 | 8,615 | 3,515,712 | 510,779,518 |
| Lyndhurst Twp. | 573,855,700 | 89.01 | 644,709,246 | 80,187 | 3,026,248 | 647,815,681 |
| Mahwah Twp. | 356,605,905 | 58.94 | 605,032,075 | 318,600 | 7,835,989 | 613,186,664 |
| Maywood Boro. | 198,405,845 | 69.50 | 285,476,036 | 1,101 | 1,368,610 | 286,845,747 |
| Midland Park Boro. | 162,637,300 | 67.22 | 241,947,783 | 194 | 1,676,966 | 243,024,943 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Montvale Boro. | 295,810,325 | 64.77 | 456,708,854 | .............. | 2,609,583 | 459,318,437 |
| Moonachie Boro. | 173,688,100 | 78.68 | 220,752,542 | 42,393 | 1,248,757 | 222,043,692 |
| New Milford Boro. | 277,177,530 | 70.42 | 393,606,262 | .............. | 858,484 | 394,464,746 |
| North Arlington Boro. | 257,047,312 | 77.26 | 332,704,261 | 1,732 | 1,231,943 | 333,937,936 |
| Northvale Boro. | 138,414,647 | 63.02 | 219,636,063 | 967 | 642,826 | 220,279,856 |
| Norwood Boro. | 119,192,735 | 61.77 | 192,962,174 | 629 | 903,290 | 193,866,093 |
| Oakland Boro. | 248,661,000 | 58.64 | 424,046,726 | .............. | 2,325,122 | 426,371,848 |
| Old Tappan Boro. | 114,467,200 | 62.38 | 183,499,840 | .............. | 373,886 | 183,873,726 |
| Oradell Boro. | 196,596,288 | 50.55 | 388,914,516 | 337 | 1,569,156 | 390,484,009 |
| Palisade Park Boro. | 321,818,000 | 95.62 | 336,559,297 | .............. | 1,229,597 | 337,788,894 |
| Paramus Boro. | 851,336,200 | 60.14 | 1,415,590,622 | .............. | 7,088,178 | 1,422,678,800 |
| Park Ridge Boro. | 196,589,000 | 71.23 | 275,991,857 | 540 | 1,388,764 | 277,381,161 |
| Ramsey Boro. | 375,345,500 | 69.24 | 542,093,443 | 7,058 | 4,854,191 | 546,954,692 |
| Ridgefield Boro. | 283,001,575 | 69.36 | 408,018,418 | 1,819,756 | 1,219,368 | 411,057,542 |
| Ridgefield Park Twp. | 171,091,600 | 63.21 | 270,671,729 | 17,057 | 761,113 | 271,449,399 |
| Ridgefield Village | 811,214,100 | 79.62 | 1,018,857,197 | 7,033 | 9,836,657 | 1,028,700,887 |
| Riveredge Boro. | 233,823,975 | 68.98 | 338,973,579 | 1,966 | 5,467,800 | 344,443,345 |
| Rivervale Twp. | 171,099,700 | 49.96 | 342,473,379 | .............. | 490,794 | 342,964,173 |
| Rochelle Park Twp. | 160,916,020 | 72.48 | 222,014,376 | .............. | 27,975,547 | 249,989,923 |
| Rockleigh Boro. | 81,275,800 | 94.22 | 86,261,728 | .............. | 624,221 | 86,885,949 |
| Rutherford Boro. | 304,897,855 | 63.66 | 478,947,306 | 12,992 | 7,110,057 | 486,070,355 |
| Saddlebrook Twp. | 370,916,620 | 73.31 | 505,956,377 | 51,711 | 2,556,746 | 508,564,834 |
| Saddle River Boro. | 334,770,900 | 113.59 | 294,718,637 | .............. | 1,081,051 | 295,799,688 |
| So. Hackensack Twp. | 111,698,400 | 66.41 | 168,195,151 | 1,990 | 663,635 | 168,860,776 |
| Teaneck Twp. | 717,641,400 | 70.08 | 1,024,031,678 | 10,073 | 5,355,686 | 1,029,397,437 |
| Tenafly Boro. | 407,184,375 | 59.72 | 681,822,463 | .............. | 1,318,596 | 683,141,059 |
| Teterboro Boro. | 120,565,198 | 111.99 | 107,657,110 | 52,191 | 2,222,705 | 109,932,006 |
| Upper Saddle Riv. Boro. | 313,166,850 | 69.83 | 448,470,357 | .............. | 2,032,819 | 450,503,176 |
| Waldwick Boro. | 188,181,400 | 62.50 | 301,090,240 | 29,140 | 737,074 | 301,856,454 |
| Wallington Boro. | 149,895,900 | 66.50 | 225,407,368 | 583 | 838,278 | 226,246,229 |
| Washington Twp. | 221,016,110 | 69.25 | 319,156,838 | .............. | 611,057 | 319,767,895 |
| Westwood Boro. | 231,234,300 | 69.65 | 331,994,688 | .............. | 1,393,685 | 333,388,373 |
| Woodcliff Lake Boro. | 175,326,060 | 57.77 | 303,489,804 | 5,800 | 1,204,983 | 304,700,587 |
| Wood Ridge Boro. | 213,708,050 | 68.48 | 312,073,671 | 17,167 | 1,218,231 | 313,309,069 |
| Wyckoff Twp. | 482,133,100 | 70.89 | 680,114,403 | .............. | 3,240,556 | 683,354,959 |
| Totals | $20,628,971,601 | 70.18% | $29,395,760,072 | $3,300,205 | $225,354,939 | $29,624,415,216 |

*Exclusive of Class II Railroad Property

| Burlington County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|---|---|---|---|---|---|---|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Bass River Twp. .......... | $ 30,295,524 | 65.96% | $ 45,930,146 | ............... | $ 561,627 | $ 46,491,773 |
| Beverly City .................. | 37,282,700 | 99.95 | 37,301,351 | ............... | 209,659 | 37,511,010 |
| Bordentown City .......... | 55,597,400 | 86.81 | 64,044,926 | $ 3,774 | 662,958 | 64,711,658 |
| Bordentown Twp. ........ | 117,628,154 | 71.81 | 163,804,699 | 1,992 | 2,934,690 | 166,741,381 |
| Burlington City ............ | 145,717,680 | 84.86 | 171,715,390 | 36,355 | 5,676,877 | 177,428,622 |
| Burlington Twp. ........... | 163,600,300 | 65.83 | 248,586,207 | 7,111 | 1,829,286 | 250,422,604 |
| Chesterfield Twp. ........ | 36,987,800 | 65.72 | 56,280,889 | ............... | 890,441 | 57,171,330 |
| Cinnaminson Twp. ...... | 389,987,600 | 99.14 | 393,370,587 | ............... | 4,685,100 | 398,055,687 |
| Delanco Twp. ............... | 68,201,200 | 87.93 | 77,563,062 | 7,236 | 54,541 | 78,024,839 |
| Delran Twp. .................. | 268,283,750 | 92.12 | 291,232,903 | ............... | 2,617,218 | 293,850,121 |
| Eastampton Twp. ......... | 41,878,990 | 69.17 | 60,545,020 | 176 | 448,118 | 60,993,314 |
| Edgewater Park Twp. . | 96,222,935 | 71.72 | 134,164,717 | ............... | 945,541 | 135,110,258 |
| Evesham Twp. .............. | 488,283,650 | 89.73 | 544,169,899 | ............... | 7,722,286 | 551,892,185 |
| Fieldsboro Boro. ......... | 5,726,510 | 74.46 | 7,690,720 | ............... | 51,109 | 7,741,829 |
| Florence Twp. .............. | 134,622,435 | 82.70 | 162,784,081 | 3,447 | 1,993,282 | 164,780,810 |
| Hainesport Twp. .......... | 55,915,460 | 77.39 | 72,251,531 | 185 | 859,086 | 73,110,802 |
| Lumberton Twp. .......... | 84,587,305 | 80.24 | 105,417,878 | 157 | 811,153 | 106,229,188 |
| Mansfield Twp. ............ | 60,571,000 | 93.91 | 64,498,988 | ............... | 1,426,202 | 65,925,190 |
| Mapleshade Twp. ........ | 126,542,711 | 39.30 | 321,991,631 | 2,656 | 945,580 | 322,939,867 |
| Medford Twp. ............... | 334,169,900 | 65.54 | 509,871,661 | ............... | 4,506,374 | 514,377,055 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Medford Lakes Boro. | 128,986,700 | 109.99 | 117,271,297 | ............... | 427,973 | 117,699,270 |
| Moorestown Twp. ........ | 283,628,550 | 46.92 | 604,493,926 | 1,790 | 7,302,015 | 611,797,731 |
| Mt. Holly Twp. ............ | 109,085,330 | 71.88 | 151,760,337 | 16,654 | 5,551,875 | 157,328,866 |
| Mt. Laurel Twp. .......... | 391,074,285 | 71.10 | 550,034,156 | ............... | 3,982,354 | 554,016,510 |
| New Hanover Twp. ..... | 11,745,050 | 93.36 | 12,580,388 | ............... | 3,906,885 | 16,487,273 |
| No. Hanover Twp. ....... | 46,680,970 | 86.17 | 54,173,111 | ............... | 823,871 | 54,996,982 |
| Palmyra Boro. .............. | 75,280,000 | 61.67 | 122,069,077 | 102 | 560,565 | 122,629,744 |
| Pemberton Boro. .......... | 12,281,800 | 79.48 | 15,452,693 | ............... | 606,915 | 16,059,608 |
| Pemberton Twp. .......... | 264,856,850 | 86.20 | 307,258,527 | 1,057 | 5,816,507 | 313,076,091 |
| Riverside Twp. ............ | 108,581,300 | 89.69 | 121,062,883 | 8,375 | 3,093,354 | 124,164,612 |
| Riverton Boro. ............ | 44,792,700 | 74.70 | 59,963,454 | ............... | 372,544 | 60,335,998 |
| Shamong Twp. ............ | 92,463,250 | 95.91 | 96,406,266 | ............... | 1,615,787 | 98,022,053 |
| Southampton Twp. ...... | 200,979,250 | 98.83 | 203,358,545 | ............... | 4,628,006 | 207,986,551 |
| Springfield Twp. .......... | 53,452,450 | 82.69 | 64,641,976 | ............... | 1,344,108 | 65,986,084 |
| Tabernacle Twp. .......... | 129,788,750 | 97.64 | 132,925,799 | ............... | 951,127 | 133,876,926 |
| Washington Twp. .......... | 10,930,950 | 41.75 | 26,181,916 | ............... | 447,327 | 26,629,243 |
| Westampton Twp. ........ | 79,984,000 | 99.66 | 80,256,873 | ............... | 1,015,954 | 81,272,827 |
| Willingboro Twp. .......... | 570,499,160 | 106.69 | 534,725,991 | ............... | 5,685,141 | 540,411,132 |
| Woodland Twp. ............ | 23,215,824 | 56.81 | 40,865,735 | 260 | 550,631 | 41,416,626 |
| Wrightstown Boro. ...... | 13,241,800 | 92.40 | 14,330,952 | ............... | 2,783,003 | 17,113,955 |
| Totals ...................... | $5,393,695,973 | 78.82% | $6,843,030,208 | $91,327 | $91,696,070 | $6,934,817,605 |

*Exclusive of Class II Railroad Property

## Camden County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
|---|---|---|---|---|---|---|
| Audubon Boro. | $ 95,557,050 | 58.19% | $ 164,215,587 | ............... | $ 641,993 | $ 164,857,580 |
| Audubon Park Boro. | 3,798,600 | 100.98 | 3,761,735 | ............... | 78,052 | 3,835,787 |
| Barrington Boro. | 69,519,235 | 52.62 | 132,115,612 | $ 4,115 | 545,726 | 132,665,453 |
| Bellmawr Boro. | 166,582,050 | 78.50 | 212,206,433 | 29,882 | 1,650,514 | 213,886,829 |
| Berlin Boro. | 90,710,665 | 70.39 | 128,868,682 | 5,479 | 3,746,344 | 132,620,505 |
| Berlin Twp. | 59,764,850 | 68.96 | 86,640,838 | ............... | 559,543 | 87,200,381 |
| Brooklawn Boro. | 26,845,440 | 82.77 | 32,433,780 | ............... | 425,688 | 32,859,468 |
| Camden City | 233,383,280 | 50.95 | 458,063,356 | 2,465,244 | 982,115 | 490,410,715 |
| Cherry Hill Twp. | 1,186,124,020 | 62.29 | 1,904,196,532 | ............... | 12,546,567 | 1,916,743,099 |
| Chesilhurst Boro. | 15,235,800 | 82.37 | 18,496,783 | ............... | 203,574 | 18,700,357 |
| Clementon Boro. | 57,602,070 | 79.35 | 72,592,401 | ............... | 891,939 | 73,484,340 |
| Collingswood Boro. | 102,656,750 | 43.78 | 234,483,212 | ............... | 3,082,659 | 237,565,871 |
| Gibbsboro Boro. | 30,232,000 | 67.04 | 45,096,957 | ............... | 724,635 | 45,821,592 |
| Gloucester City | 124,879,300 | 79.10 | 157,875,221 | 12,826 | 4,348,655 | 162,236,702 |
| Gloucester Twp. | 499,849,393 | 65.30 | 765,466,145 | ............... | 6,337,081 | 771,803,226 |
| Haddon Twp. | 225,302,800 | 78.31 | 287,708,295 | 1,270 | 1,546,773 | 289,256,338 |
| Haddonfield Boro. | 155,502,800 | 39.76 | 391,103,622 | ............... | 4,539,553 | 395,643,175 |
| Haddon Heights Boro. | 100,172,000 | 59.36 | 168,753,369 | 6,580 | 867,369 | 169,627,318 |
| Hi Nella Boro. | 4,611,732 | 39.56 | 11,657,563 | ............... | 53,496 | 11,711,059 |
| Laurel Springs Boro. | 17,079,840 | 46.55 | 36,691,386 | ............... | 3,925,516 | 40,616,902 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Lawnside Boro. | 39,360,083 | 75.37 | 52,222,480 | ................ | 282,380 | 52,504,860 |
| Lindenwold Boro. | 170,639,100 | 78.49 | 217,402,344 | 32 | 1,985,515 | 219,387,891 |
| Magnolia Boro. | 54,062,330 | 77.38 | 69,866,025 | ................ | 388,904 | 70,254,929 |
| Merchantville Boro. | 31,089,150 | 45.46 | 68,387,923 | 2,113 | 3,610,338 | 72,000,374 |
| Mount Ephraim Boro. | 41,285,895 | 53.20 | 77,604,690 | 36 | 439,710 | 78,044,436 |
| Oaklyn Boro. | 46,996,600 | 69.87 | 67,262,917 | 6,214 | 247,267 | 67,516,498 |
| Pennsauken Twp. | 529,756,200 | 74.38 | 712,229,363 | 130,321 | 5,326,847 | 717,686,531 |
| Pine Hill Boro. | 86,073,300 | 84.73 | 101,585,389 | ................ | 985,006 | 102,570,395 |
| Pine Valley Boro. | 1,852,200 | 123.26 | 1,502,677 | ................ | 67,045 | 1,569,722 |
| Runnemede Boro. | 94,366,200 | 69.22 | 136,327,940 | ................ | 1,583,075 | 137,911,015 |
| Somerdale Boro. | 38,740,190 | 47.60 | 81,386,954 | ................ | 310,190 | 81,697,144 |
| Stratford Boro. | 99,310,600 | 73.87 | 134,439,691 | ................ | 1,231,262 | 135,670,953 |
| Tavistock Boro. | 902,100 | 102.06 | 883,892 | ................ | 5,380 | 889,272 |
| Voorhees Twp. | 299,648,147 | 67.80 | 441,958,919 | ................ | 2,996,850 | 444,955,769 |
| Waterford Twp. | 128,390,160 | 82.00 | 156,573,366 | 360 | 1,914,444 | 158,488,170 |
| Winslow Twp. | 259,923,400 | 78.97 | 329,141,953 | 6,469 | 13,363,008 | 342,511,430 |
| Woodlynne Boro. | 15,711,100 | 58.89 | 26,678,723 | ................ | 98,887 | 26,777,610 |
| Totals | $5,203,517,230 | 65.14% | $7,987,880,755 | $2,670,941 | $111,436,000 | $8,101,987,696 |

*Exclusive of Class II Railroad Property

## Cape May County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
|---|---|---|---|---|---|---|
| Avalon Boro. .................... | $ 276,149,050 | 43.99% | $ 627,754,149 | ................ | $ 1,676,291 | $ 629,430,440 |
| Cape May City ................ | 115,242,500 | 52.01 | 221,577,581 | $11,473 | 990,116 | 222,579,170 |
| Cape May Point Boro. .. | 20,352,450 | 44.63 | 45,602,622 | ................ | 37,568 | 45,640,190 |
| Dennis Twp. .................... | 51,528,465 | 49.73 | 103,616,459 | 37 | 780,745 | 104,397,241 |
| Lower Twp. ...................... | 286,126,850 | 59.96 | 477,037,096 | 211 | 4,691,780 | 481,729,087 |
| Middle Twp. .................... | 202,619,000 | 70.08 | 289,125,285 | 7,971 | 4,460,614 | 293,593,870 |
| North Wildwood City ..... | 182,371,090 | 48.57 | 375,480,935 | ................ | 648,074 | 376,129,009 |
| Ocean City City ............. | 707,343,235 | 48.06 | 1,471,792,000 | 16,972 | 725,161 | 1,475,534,133 |
| Sea Isle City City .......... | 224,741,950 | 54.87 | 409,589,849 | ................ | 959,739 | 410,549,588 |
| Stone Harbor Boro. ....... | 427,162,700 | 112.83 | 378,589,648 | ................ | 611,570 | 379,201,218 |
| Upper Twp. ...................... | 151,860,060 | 52.42 | 289,698,741 | 2,381 | 2,017,750 | 291,718,872 |
| West Cape May Boro. .. | 13,984,370 | 44.22 | 31,624,536 | ................ | 164,325 | 31,788,861 |
| West Wildwood Boro. .... | 26,143,150 | 102.62 | 25,475,687 | ................ | 96,817 | 25,572,504 |
| Wildwood City ................ | 400,859,900 | 122.12 | 328,250,819 | ................ | 6,761,718 | 335,012,537 |
| Wildwood Crest Boro. ... | 204,370,650 | 53.81 | 379,800,502 | ................ | 942,222 | 380,742,724 |
| Woodbine Boro. ............. | 13,157,200 | 73.12 | 17,993,982 | 93 | 805,809 | 18,799,884 |
| Totals ......................... | $3,304,012,640 | 60.37% | $5,473,009,891 | $39,138 | $29,370,299 | $5,502,419,328 |

*Exclusive of Class II Railroad Property

| Cumberland County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|---|---|---|---|---|---|---|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Bridgeton City .................. | $ 169,841,950 | 105.65% | $ 160,759,063 | $ 38,656 | $ 6,020,981 | $ 166,818,700 |
| Commercial Twp. ............ | 36,679,530 | 88.00 | 41,681,284 | 117 | 1,858,463 | 43,539,864 |
| Deerfield Twp. .................. | 26,171,300 | 65.92 | 39,701,608 | ................ | 791,008 | 40,492,616 |
| Downe Twp. ...................... | 19,433,500 | 75.14 | 25,863,056 | 164 | 699,810 | 26,563,030 |
| Fairfield Twp. .................... | 29,867,400 | 56.31 | 53,041,023 | 1,312 | 619,991 | 53,662,326 |
| Greenwich Twp. .............. | 16,182,800 | 92.84 | 17,430,849 | ................ | 385,172 | 17,816,021 |
| Hopewell Twp. .................. | 63,656,200 | 100.15 | 63,560,859 | ................ | 1,305,747 | 64,866,606 |
| Lawrence Twp. ................ | 22,637,990 | 70.37 | 32,169,945 | 3,164 | 760,079 | 32,933,188 |
| Maurice River Twp. ........ | 61,072,971 | 100.05 | 61,042,450 | 8,680 | 1,355,076 | 62,406,206 |
| Millville City ...................... | 244,896,650 | 70.79 | 345,948,086 | 83,015 | 5,046,082 | 351,077,183 |
| Shiloh Boro. ...................... | 4,547,600 | 80.84 | 5,625,433 | ................ | 168,157 | 5,793,590 |
| Stow Creek Twp. ............ | 18,480,400 | 84.18 | 21,953,433 | ................ | 608,386 | 22,561,819 |
| Upper Deerfield Twp. .... | 149,590,700 | 115.25 | 129,796,703 | 3,152 | 1,859,700 | 131,659,555 |
| Vineland City .................... | 641,328,400 | 83.29 | 769,994,477 | 84,255 | 15,631,047 | 785,709,779 |
| Totals ........................ | $1,504,387,391 | 85.06% | $1,768,568,269 | $222,515 | $37,109,699 | $1,805,900,483 |

*Exclusive of Class II Railroad Property

## Essex County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
|---|---|---|---|---|---|---|
| Belleville Town | $ 440,768,000 | 73.52% | $ 599,521,219 | $ 23,297 | $ 5,726,500 | $ 605,271,016 |
| Bloomfield Town | 436,718,300 | 47.83 | 913,063,558 | 257,648 | 5,459,400 | 918,780,606 |
| Caldwell Boro. | 103,806,900 | 57.67 | 180,005,029 | ............... | 3,422,900 | 183,427,929 |
| Cedar Grove Boro. | 240,952,600 | 64.07 | 376,077,103 | 2,196 | 1,291,500 | 377,370,799 |
| East Orange City | 363,003,200 | 76.78 | 472,783,537 | 431,977 | 23,432,700 | 496,648,214 |
| Essex Fells Boro. | 67,838,300 | 46.12 | 146,973,192 | ............... | 249,200 | 141,222,392 |
| Fairfield Boro. | 348,153,100 | 74.24 | 468,946,223 | ............... | 7,476,600 | 476,432,823 |
| Glen Ridge Boro. | 80,701,600 | 38.01 | 212,316,759 | 30,197 | 824,800 | 213,171,756 |
| Irvington Town | 307,050,200 | 57.76 | 531,596,607 | 116,944 | 12,855,800 | 544,569,351 |
| Livingston Twp. | 760,151,200 | 59.50 | 1,277,565,042 | ............... | 9,139,800 | 1,286,704,842 |
| Maplewood Twp. | 539,094,500 | 97.18 | 554,738,115 | 27,325 | 3,743,700 | 558,509,140 |
| Millburn Twp. | 766,040,800 | 54.87 | 1,396,101,350 | 31,589 | 8,228,000 | 1,404,360,919 |
| Montclair Town | 457,222,900 | 48.01 | 952,349,302 | 113,663 | 6,915,600 | 959,378,565 |
| Newark City | 928,059,300 | 48.58 | 1,910,373,199 | 19,596,224 | 96,928,100 | 2,026,897,523 |
| North Caldwell Boro. | 92,810,900 | 40.95 | 226,644,444 | ............... | 327,200 | 226,971,644 |
| Nutley Town | 482,572,500 | 66.31 | 727,752,224 | 11,585 | 7,783,100 | 735,546,909 |
| Orange City | 121,292,100 | 53.90 | 225,031,725 | 227,270 | 2,160,500 | 227,419,495 |
| Roseland Boro. | 180,262,500 | 62.31 | 289,299,470 | 1,825 | 1,153,000 | 290,454,295 |
| South Orange Village | 245,367,700 | 57.80 | 424,511,592 | 123,542 | 6,260,300 | 430,895,434 |
| Verona Boro. | 173,140,300 | 42.18 | 410,479,611 | ............... | 1,079,800 | 411,559,411 |
| West Caldwell Boro. | 284,114,600 | 63.16 | 449,833,122 | ............... | 2,114,500 | 451,947,622 |
| West Orange Town | 452,219,000 | 45.61 | 991,490,901 | ............... | 5,769,100 | 997,260,001 |
| Totals | $7,871,340,500 | 57.32% | $13,731,463,304 | $20,995,282 | $212,342,100 | $13,964,800,686 |

*Exclusive of Class II Railroad Property

## Gloucester County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
|---|---|---|---|---|---|---|
| Clayton Boro. | $ 60,278,700 | 71.71% | $ 84,058,988 | $ 924 | $ 1,028,931 | $ 85,088,843 |
| Deptford Twp. | 436,322,900 | 99.46 | 436,691,836 | 165 | 3,886,240 | 442,578,241 |
| East Greenwich Twp. | 44,062,200 | 48.43 | 90,981,210 | 206 | 662,646 | 91,644,062 |
| Elk Twp. | 32,192,700 | 67.48 | 47,707,024 | 119 | 755,209 | 48,462,352 |
| Franklin Twp. | 133,643,100 | 64.97 | 205,699,708 | ............... | 2,937,698 | 208,637,406 |
| Glassboro Boro. | 175,062,400 | 90.36 | 193,738,822 | 27,360 | 6,212,206 | 199,976,388 |
| Greenwich Twp. | 109,811,460 | 33.54 | 327,404,472 | 29,994 | 501,974 | 327,936,440 |
| Harrison Twp. | 54,695,700 | 74.40 | 73,515,726 | ............... | 1,442,450 | 74,958,176 |
| Logan Twp. | 80,869,200 | 78.55 | 102,952,514 | ............... | 999,383 | 103,951,897 |
| Mantua Twp. | 109,525,400 | 65.28 | 167,777,880 | 441 | 2,415,995 | 170,194,316 |
| Monroe Twp. | 228,533,000 | 65.93 | 346,629,759 | ............... | 7,068,476 | 353,698,235 |
| National Park Boro. | 28,400,400 | 72.22 | 39,324,841 | ............... | 260,626 | 39,585,467 |
| Newfield Boro. | 26,698,600 | 84.72 | 31,513,928 | 218 | 403,505 | 31,917,651 |
| Paulsboro Boro. | 96,275,600 | 82.81 | 116,260,838 | 1,008 | 2,181,539 | 118,443,385 |
| Pitman Boro. | 162,287,650 | 101.03 | 160,633,129 | 362 | 1,360,899 | 161,994,390 |
| So. Harrison Twp. | 17,099,650 | 52.43 | 32,614,248 | 12 | 283,424 | 32,897,684 |
| Swedesboro Boro. | 25,586,300 | 95.20 | 26,876,366 | 7,047 | 1,641,937 | 28,525,350 |
| Washington Twp. | 444,525,850 | 77.28 | 575,214,609 | ............... | 3,879,098 | 579,093,707 |
| Wenonah Boro. | 23,599,800 | 46.74 | 50,491,656 | 50 | 207,309 | 50,699,015 |
| West Deptford Twp. | 501,605,500 | 93.33 | 537,453,659 | 9,658 | 2,685,644 | 540,148,961 |
| Westville Boro. | 55,186,300 | 76.25 | 72,375,475 | 20,090 | 584,554 | 72,980,119 |
| Woodbury City | 83,806,700 | 49.08 | 170,755,297 | 35,870 | 5,634,303 | 176,425,479 |
| Woodbury Heights Boro. | 59,971,300 | 81.18 | 73,874,476 | ............... | 664,126 | 74,538,602 |
| Woolwich Twp. | 29,269,100 | 92.38 | 31,683,373 | 445 | 958,343 | 32,642,161 |
| Totals | $3,019,309,510 | 75.52% | $3,998,229,834 | $133,978 | $48,656,515 | $4,047,020,327 |

*Exclusive of Class II Railroad Property

## Hudson County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
|---|---|---|---|---|---|---|
| Bayonne City .................... | $ 408,922,950 | 49.63% | $ 823,943,079 | $ 566,445 | $ 7,376,502 | $ 831,886,026 |
| East Newark Boro. ......... | 16,226,600 | 66.86 | 24,269,518 | ............... | 186,871 | 24,456,389 |
| Guttenberg Town ............ | 93,658,800 | 54.68 | 171,285,296 | ............... | 390,859 | 171,676,155 |
| Harrison Town ................. | 87,375,050 | 41.38 | 211,152,852 | 583,140 | 853,833 | 212,589,825 |
| Hoboken City .................... | 101,110,500 | 32.80 | 308,263,720 | 6,743,410 | 1,647,801 | 316,654,931 |
| Jersey City City .............. | 747,164,950 | 47.86 | 1,561,146,991 | 19,643,243 | 31,140,372 | 1,611,930,606 |
| Kearny Town .................... | 325,742,465 | 44.23 | 736,474,033 | 6,279,618 | 5,232,166 | 747,985,817 |
| North Bergen Twp. ........ | 650,566,985 | 80.28 | 810,372,428 | 1,957,816 | 10,093,701 | 822,423,945 |
| Secaucus Town ............... | 589,941,100 | 78.69 | 749,702,758 | 905,209 | 6,168,516 | 756,776,483 |
| Union City City ............... | 274,238,600 | 72.66 | 377,427,195 | 18,760 | 12,186,727 | 389,632,682 |
| Weehawken Twp. ............ | 114,096,700 | 63.15 | 180,675,693 | 457,733 | 1,088,237 | 182,221,663 |
| West New York Town ... | 177,891,814 | 55.12 | 322,735,512 | 35,069 | 1,583,594 | 324,354,175 |
| Totals ......................... | $3,586,936,514 | 57.14% | $6,277,449,075 | $37,190,443 | $77,949,179 | $6,392,588,697 |

*Exclusive of Class II Railroad Property

## Hunterdon County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
|---|---|---|---|---|---|---|
| Alexandria Twp. | $ 95,865,375 | 104.25% | $ 91,957,194 | ............... | $ 755,799 | $ 92,712,993 |
| Bethlehem Twp. | 49,337,737 | 52.87 | 93,318,965 | $ 4,920 | 291,752 | 93,615,637 |
| Bloomsbury Boro. | 12,543,165 | 61.58 | 20,369,694 | 1,014 | 291,458 | 20,662,166 |
| Califon Boro. | 28,171,680 | 102.38 | 27,516,781 | ............... | 738,432 | 28,255,213 |
| Clinton Town | 53,817,750 | 91.14 | 59,049,539 | 1,725 | 800,230 | 59,851,494 |
| Clinton Twp. | 290,065,594 | 105.56 | 274,787,414 | 2,285 | 5,687,732 | 280,477,431 |
| Delaware Twp. | 104,179,297 | 71.61 | 145,481,493 | ............... | 1,362,486 | 146,843,979 |
| East Amwell Twp. | 85,445,862 | 75.63 | 112,978,794 | 21,932 | 845,302 | 113,846,028 |
| Flemington Boro. | 80,915,970 | 69.36 | 116,660,856 | 724 | 2,103,100 | 118,764,680 |
| Franklin Twp. | 101,755,590 | 121.45 | 83,783,936 | 3,756 | 17,772,571 | 101,560,263 |
| Frenchtown Boro. | 23,168,332 | 75.17 | 30,821,248 | ............... | 518,316 | 31,339,564 |
| Glen Gardner Boro. | 8,639,887 | 59.14 | 14,609,210 | 327 | 125,063 | 14,734,600 |
| Hampton Boro. | 20,163,974 | 80.21 | 25,138,978 | 6,764 | 417,768 | 25,563,510 |
| High Bridge Boro. | 42,117,820 | 56.04 | 75,156,709 | 12,686 | 330,306 | 75,499,701 |
| Holland Twp. | 99,562,975 | 71.40 | 139,443,943 | 13,420 | 1,739,325 | 141,196,688 |
| Kingwood Twp. | 41,951,778 | 51.45 | 81,538,927 | ............... | 673,110 | 82,212,037 |
| Lambertville City | 54,730,760 | 67.48 | 81,106,639 | 9,191 | 920,183 | 82,036,013 |
| Lebanon Boro. | 14,240,336 | 65.26 | 21,820,926 | 108 | 657,840 | 22,478,874 |
| Lebanon Twp. | 158,289,919 | 102.74 | 154,068,444 | 77 | 1,237,935 | 155,306,456 |
| Milford Boro. | 41,916,566 | 89.86 | 46,646,523 | 1,779 | 361,574 | 47,009,876 |
| Raritan Twp. | 237,569,100 | 68.94 | 344,602,698 | 381 | 3,102,000 | 347,705,079 |
| Readington Twp. | 372,996,894 | 99.49 | 374,908,930 | 7,094 | 4,164,926 | 379,080,950 |
| Stockton Boro. | 17,132,800 | 109.24 | 15,683,632 | ............... | 158,788 | 15,842,420 |
| Tewksbury Twp. | 183,828,200 | 87.83 | 209,300,011 | ............... | 1,420,628 | 210,720,639 |
| Union Twp. | 121,115,473 | 108.10 | 112,040,216 | 1,791 | 876,907 | 112,918,914 |
| West Amwell Twp. | 55,930,203 | 74.07 | 75,509,927 | ............... | 749,193 | 76,259,120 |
| Totals | $2,395,453,037 | 84.70% | $2,828,300,827 | $90,774 | $48,102,724 | $2,876,494,325 |

*Exclusive of Class II Railroad Property

| Mercer County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|---|---|---|---|---|---|---|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| East Windsor Twp. .......... | $ 269,962,728 | 61.10% | $ 441,837,525 | $ 28 | $ 2,602,942 | $ 444,440,495 |
| Ewing Twp. .......................... | 216,765,833 | 29.40 | 737,298,752 | 173,248 | 4,610,735 | 742,082,735 |
| Hamilton Twp. .................. | 1,097,790,500 | 71.33 | 1,539,030,562 | 199,066 | 27,525,025 | 1,566,754,653 |
| Hightstown Boro. ............ | 42,675,700 | 50.68 | 84,206,196 | 16,545 | 2,109,826 | 86,332,567 |
| Hopewell Boro. .................. | 27,313,359 | 53.50 | 51,053,007 | 24,428 | 878,387 | 51,955,822 |
| Hopewell Twp. .................. | 295,748,500 | 68.13 | 434,091,443 | 2,428 | 2,695,836 | 436,789,707 |
| Lawrence Twp. .................. | 419,938,850 | 53.15 | 790,101,317 | 11,600 | 3,543,100 | 793,656,017 |
| Pennington Boro. ............ | 73,043,950 | 104.91 | 69,625,346 | 1,328 | 1,744,275 | 71,370,949 |
| Princeton Boro. ................ | 347,295,130 | 93.52 | 371,359,207 | 64,931 | 7,659,174 | 379,083,312 |
| Princeton Twp. .................. | 634,271,470 | 95.09 | 667,022,263 | 17,527 | 2,947,380 | 669,987,170 |
| Trenton City ........................ | 306,078,390 | 45.16 | 677,764,371 | 1,616,571 | 20,344,598 | 699,725,540 |
| Washington Twp. ............ | 54,579,150 | 54.44 | 100,255,602 | 3,606 | 894,892 | 101,154,100 |
| West Windsor Twp. ........ | 142,066,210 | 36.93 | 384,690,523 | 505,151 | 3,939,692 | 389,135,366 |
| Totals ............................ | $3,927,527,770 | 61.87% | $6,348,336,114 | $2,636,457 | $81,495,862 | $6,432,468,433 |

*Exclusive of Class II Railroad Property

## Middlesex County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
|---|---|---|---|---|---|---|
| Carteret Boro. | $ 339,215,900 | 79.01% | $ 429,332,869 | $ 33,355 | $ 3,508,541 | $ 432,874,765 |
| Cranbury Twp. | 95,495,700 | 60.18 | 158,683,450 | 942 | 1,061,553 | 159,745,945 |
| Dunellen Boro. | 143,858,300 | 109.37 | 131,533,602 | 89,654 | 3,532,469 | 135,155,725 |
| East Brunswick Twp. | 614,265,800 | 54.46 | 1,127,921,043 | 850 | 7,240,756 | 1,135,162,649 |
| Edison Twp. | 1,158,896,600 | 54.15 | 2,140,159,926 | 640,534 | 10,988,111 | 2,151,788,571 |
| Helmetta Boro. | 13,229,200 | 63.78 | 20,741,925 | .............. | 142,800 | 20,884,725 |
| Highland Park Boro. | 190,863,000 | 75.80 | 251,798,153 | 3,770 | 1,656,973 | 253,458,896 |
| Jamesburg Boro. | 64,658,100 | 98.00 | 65,977,653 | 9,871 | 1,899,075 | 67,886,599 |
| Metuchen Boro. | 194,317,200 | 51.63 | 376,364,904 | 539,231 | 6,225,659 | 383,129,794 |
| Middlesex Boro. | 197,233,900 | 58.62 | 336,461,788 | 9,582 | 1,755,000 | 338,226,370 |
| Milltown Boro. | 146,969,900 | 79.69 | 184,427,030 | 6,378 | 596,762 | 185,030,170 |
| Monroe Twp. | 274,180,700 | 56.04 | 489,258,922 | 1,125 | 3,317,502 | 492,577,549 |
| New Brunswick City | 378,466,400 | 80.38 | 470,846,479 | 758,439 | 52,994,900 | 524,599,818 |
| North Brunswick Twp. | 364,934,700 | 49.29 | 740,382,836 | 262,008 | 3,787,000 | 744,431,844 |
| Old Bridge Twp. | 982,611,500 | 104.86 | 937,069,903 | 83,448 | 7,774,700 | 944,928,051 |
| Perth Amboy City | 322,318,800 | 53.02 | 607,919,276 | 610,311 | 5,202,276 | 613,731,863 |
| Piscataway Twp. | 748,967,500 | 57.59 | 1,300,516,583 | 12,208 | 20,289,608 | 1,320,818,399 |
| Plainsboro Twp. | 192,175,700 | 73.53 | 261,356,861 | 4,021 | 2,730,683 | 264,091,565 |
| Sayreville Boro. | 624,950,000 | 74.07 | 843,728,905 | 94,853 | 5,979,995 | 849,803,753 |
| South Amboy City | 95,689,500 | 66.17 | 144,611,606 | 1,981,615 | 1,474,055 | 148,067,276 |
| South Brunswick Twp. | 356,673,200 | 54.53 | 654,086,191 | 482,998 | 6,102,354 | 660,671,543 |
| South Plainfield Boro. | 566,951,400 | 79.11 | 716,662,116 | 328,418 | 6,331,000 | 723,321,534 |
| South River Boro. | 162,899,750 | 61.97 | 262,868,727 | 1,695 | 1,027,380 | 263,897,802 |
| Spotswood Boro. | 87,533,200 | 60.61 | 144,420,393 | 195,367 | 1,499,600 | 146,115,360 |
| Woodbridge Twp. | 1,209,168,900 | 53.84 | 2,245,856,055 | 2,905,299 | 12,440,795 | 2,261,202,149 |
| Totals | $9,526,524,850 | 63.33% | $15,042,987,196 | $9,055,972 | $169,559,547 | $15,221,602,715 |

*Exclusive of Class II Railroad Property

## Monmouth County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
|---|---|---|---|---|---|---|
| Aberdeen Twp. | $ 365,676,650 | 101.20% | $ 361,340,563 | $ 8,984 | $ 2,333,813 | $ 363,683,360 |
| Allenhurst Boro. | 15,644,025 | 40.19 | 38,925,168 | 2,100 | 197,258 | 39,124,526 |
| Allentown Boro. | 21,776,250 | 63.77 | 34,148,110 | ............... | 673,133 | 34,821,243 |
| Asbury Park City | 125,938,450 | 92.98 | 135,446,817 | ............... | 12,130,731 | 147,577,548 |
| Atlantic Highlands Boro. | 68,224,200 | 59.14 | 115,360,501 | ............... | 1,256,066 | 116,616,567 |
| Avon by the Sea Boro. | 81,615,400 | 105.27 | 77,529,591 | ............... | 359,560 | 77,889,151 |
| Belmar Boro. | 67,937,300 | 44.85 | 151,476,700 | 500 | 531,234 | 152,008,434 |
| Bradley Beach Boro. | 33,040,761 | 40.61 | 81,361,145 | 20,216 | 289,231 | 81,670,592 |
| Brielle Boro. | 73,229,800 | 44.69 | 163,861,714 | 421 | 363,905 | 164,226,040 |
| Colts Neck Twp. | 263,295,200 | 87.04 | 302,499,081 | ............... | 2,625,185 | 305,124,266 |
| Deal Boro. | 159,483,400 | 91.18 | 174,910,507 | ............... | 953,566 | 175,864,073 |
| Eatontown Boro. | 237,582,600 | 94.59 | 251,170,948 | 162 | 5,679,546 | 256,850,656 |
| Englishtown Boro. | 22,516,220 | 120.79 | 18,640,798 | 60 | 1,840,192 | 20,481,050 |
| Fair Haven Boro. | 140,481,400 | 79.73 | 176,196,413 | ............... | 435,760 | 176,632,173 |
| Farmingdale Boro. | 24,601,200 | 97.51 | 25,229,412 | 9,608 | 1,966,197 | 27,205,217 |
| Freehold Boro. | 181,373,900 | 96.69 | 187,582,894 | 14,715 | 10,874,324 | 198,471,933 |
| Freehold Twp. | 513,181,700 | 97.48 | 526,448,195 | 7,772 | 19,534,724 | 545,990,691 |
| Hazlet Twp. | 272,080,250 | 66.96 | 406,332,512 | 68 | 1,514,709 | 407,847,289 |
| Highlands Boro. | 60,815,536 | 56.71 | 107,239,633 | ............... | 315,466 | 107,555,099 |
| Holmdel Twp. | 367,580,211 | 70.87 | 518,668,281 | ............... | 6,410,220 | 525,078,501 |
| Howell Twp. | 190,208,160 | 37.36 | 509,122,484 | 4,828 | 2,181,308 | 511,308,620 |
| Interlaken Boro. | 39,232,000 | 101.11 | 38,801,306 | ............... | 136,264 | 38,937,570 |
| Keansburg Boro. | 108,237,650 | 94.52 | 114,512,960 | ............... | 854,437 | 115,367,397 |
| Keyport Boro. | 72,180,700 | 62.74 | 115,047,336 | 1,104 | 3,910,346 | 118,958,786 |
| Little Silver Boro. | 174,920,050 | 85.06 | 205,643,134 | 436 | 1,018,278 | 206,661,848 |
| Loch Arbour Village | 11,445,700 | 91.15 | 12,556,994 | ............... | 100,756 | 12,657,750 |
| Long Branch City | 306,933,375 | 63.86 | 480,634,787 | 194,715 | 5,934,594 | 486,764,096 |
| Manalapan Twp. | 592,973,200 | 111.15 | 533,489,159 | 26 | 3,482,912 | 536,972,097 |
| Manasquan Boro. | 72,461,950 | 34.61 | 209,367,090 | 7,160 | 457,477 | 209,831,727 |
| Marlboro Twp. | 498,652,235 | 97.39 | 512,015,849 | ............... | 5,337,419 | 517,353,268 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Matawan Boro. | 119,959,100 | 71.17 | 168,552,902 | 14,824 | 1,047,119 | 169,614,845 |
| Middletown Twp. | 687,406,000 | 42.65 | 1,611,737,397 | 1,033 | 6,014,595 | 1,617,753,025 |
| Millstone Twp. | 114,335,535 | 87.01 | 131,405,051 | ............... | 1,009,092 | 132,414,143 |
| Monmouth Beach Boro. | 109,984,950 | 83.13 | 132,304,764 | ............... | 388,058 | 132,692,822 |
| Neptune Twp. | 213,103,600 | 44.22 | 481,916,780 | ............... | 3,292,986 | 485,209,766 |
| Neptune City Boro. | 41,557,650 | 40.99 | 101,384,850 | 10,922 | 389,264 | 101,785,036 |
| Ocean Twp. | 414,158,400 | 62.05 | 667,459,146 | ............... | 2,689,941 | 670,149,087 |
| Oceanport Boro. | 89,148,800 | 46.14 | 193,213,697 | 5,159 | 648,966 | 193,867,822 |
| Red Bank Boro. | 164,548,550 | 67.87 | 242,446,663 | 131,812 | 6,108,447 | 248,686,922 |
| Roosevelt Boro. | 10,882,950 | 64.15 | 16,964,848 | ............... | 66,429 | 17,031,277 |
| Rumson Boro. | 364,609,500 | 105.23 | 346,488,169 | ............... | 1,608,402 | 348,096,571 |
| Sea Bright Boro. | 33,169,000 | 44.45 | 74,620,922 | ............... | 186,536 | 74,807,458 |
| Sea Girt Boro. | 63,415,350 | 37.27 | 170,151,194 | 176 | 354,081 | 170,505,451 |
| Shrewsbury Boro. | 66,517,800 | 54.10 | 122,953,420 | ............... | 874,496 | 123,827,916 |
| Shrewsbury Twp. | 4,925,000 | 104.73 | 4,702,569 | ............... | 165,906 | 4,868,475 |
| South Belmar Boro. | 14,189,750 | 42.57 | 33,332,746 | ............... | 139,933 | 33,472,679 |
| Spring Lake Boro. | 85,620,400 | 37.55 | 228,017,044 | 3,500 | 1,782,077 | 229,802,621 |
| Spring Lake Hts. Boro. | 83,474,230 | 58.83 | 141,890,583 | 1,418 | 525,053 | 142,417,054 |
| Tinton Falls Boro. | 168,674,460 | 84.20 | 200,325,962 | ............... | 1,350,406 | 201,676,368 |
| Union Beach Boro. | 86,409,150 | 92.95 | 92,963,045 | 12 | 510,153 | 93,473,210 |
| Upper Freehold Twp. | 75,186,100 | 81.15 | 92,650,770 | ............... | 3,002,209 | 95,652,979 |
| Wall Twp. | 214,896,000 | 38.47 | 558,606,707 | ............... | 2,066,306 | 560,673,013 |
| West Long Branch Boro. | 114,894,960 | 54.48 | 210,893,833 | ............... | 957,915 | 211,851,748 |
| Totals | $8,504,386,766 | 67.44% | $12,610,543,146 | $441,733 | $126,876,979 | $12,739,861,858 |

*Exclusive of Class II Railroad Property

| Morris County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|---|---|---|---|---|---|---|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Boonton Town ................ | $ 208,084,600 | 105.16% | $ 197,874,287 | $ 47,965 | $ 7,187,293 | $ 205,109,545 |
| Boonton Twp. ................ | 150,403,100 | 101.49 | 148,194,995 | ................ | 975,925 | 149,170,920 |
| Butler Boro. ................ | 71,172,960 | 39.46 | 180,367,359 | 7,237 | 531,617 | 180,906,213 |
| Chatham Boro. ................ | 308,876,000 | 94.51 | 326.818,326 | 86,600 | 1,282,978 | 328,187,904 |
| Chatham Twp. ................ | 350,929,100 | 87.46 | 401,245,255 | ................ | 864,786 | 402,110,041 |
| Chester Boro. ................ | 43,549,300 | 68.34 | 63,724,466 | ................ | 880,204 | 64,604,670 |
| Chester Twp. ................ | 89,408,000 | 41.84 | 213,690,249 | ................ | 941,250 | 214,631,499 |
| Denville Twp. ................ | 152,985,350 | 33.32 | 459,139,706 | 173,188 | 2,021,085 | 461,333,979 |
| Dover Town ................ | 79,445,915 | 33.19 | 239,367,023 | 138,676 | 3,685,392 | 243,191,091 |
| East Hanover Twp. ......... | 208,000,700 | 47.17 | 440,959,720 | 1,179 | 1,270,321 | 442,231,220 |
| Florham Park Boro. ....... | 380,127,900 | 67.59 | 562,402,574 | ................ | 3,416,132 | 565,818,706 |
| Hanover Twp. ................ | 178,190,000 | 22.68 | 785,670,194 | 13,867 | 9,340,278 | 795,024,339 |
| Harding Twp. ................ | 115,877,060 | 40.68 | 284,850,197 | ................ | 741,848 | 285,592,045 |
| Jefferson Twp. ................ | 213,042,570 | 51.94 | 410,170,524 | 116 | 2,589,350 | 412,759,990 |
| Kinnelon Boro. ................ | 142,047,688 | 43.24 | 328,509,917 | 150 | 717,603 | 329,227,670 |
| Lincoln Park Boro. ........ | 104,569,450 | 55.09 | 189,815,665 | 2,177 | 529,262 | 190,347,104 |
| Madison Boro. ................ | 159,240,889 | 30.98 | 514,011,908 | 92,369 | 8,594,652 | 522,698,929 |
| Mendham Boro. ............. | 135,441,100 | 63.51 | 213,259,487 | ................ | 1,645,687 | 214,905,174 |
| Mendham Twp. ................ | 144,243,500 | 55.53 | 259,757,789 | ................ | 1,025,255 | 260,783,044 |
| Mine Hill Twp. ................ | 61,421,900 | 76.73 | 80,049,394 | ................ | 446,249 | 80,495,643 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Montville Twp. | 215,527,000 | 37.31 | 577,665,505 | 1,941 | 1,389,269 | 579,056,715 |
| Morris Twp. | 938,367,700 | 101.10 | 928,157,962 | 3,147 | 8,005,815 | 936,166,924 |
| Morris Plains Boro. | 104,012,560 | 32.29 | 322,120,037 | 8,356 | 1,193,662 | 323,322,055 |
| Morristown Town | 297,585,950 | 69.54 | 427,934,930 | 203,104 | 22,584,253 | 450,722,287 |
| Mountain Lakes Boro. | 188,220,400 | 104.00 | 180,981,154 | 9,778 | 1,699,743 | 182,690,675 |
| Mount Arlington Boro. | 55,400,600 | 64.53 | 85,852,472 | 239 | 418,846 | 86,271,557 |
| Mount Olive Twp. | 484,495,850 | 97.79 | 495,445,189 | 192 | 3,503,271 | 498,948,652 |
| Netcong Boro. | 42,466,800 | 60.90 | 69,732,020 | 35,242 | 2,656,491 | 72,423,753 |
| Parsippany Tr. Hills Twp. | 613,979,650 | 39.43 | 1,557,138,346 | 3,758 | 5,845,175 | 1,562,987,279 |
| Passaic Twp. | 86,198,010 | 31.49 | 273,731,375 | 3,372 | 932,343 | 274,667,090 |
| Pequannock Twp. | 156,556,200 | 40.69 | 384,753,502 | 125 | 722,671 | 385,476,298 |
| Randolph Twp. | 599,001,181 | 104.92 | 570,912,296 | 7,288 | 5,005,615 | 575,925,199 |
| Riverdale Boro. | 55,547,800 | 67.15 | 82,721,966 | 4,260 | 5,006,603 | 87,732,829 |
| Rockaway Boro. | 97,389,600 | 54.63 | 178,271,280 | 3,959 | 882,691 | 179,157,930 |
| Rockaway Twp. | 258,880,500 | 40.75 | 635,289,571 | 79 | 1,748,146 | 637,037,796 |
| Roxbury Twp. | 556,032,580 | 100.30 | 554,369,472 | 134,322 | 27,349,701 | 581,853,495 |
| Victory Gardens Boro. | 14,773,300 | 99.63 | 14,828,164 | ............... | 58,718 | 14,886,882 |
| Washington Twp. | 376,106,900 | 95.10 | 395,485,699 | ............... | 3,352,625 | 398,838,324 |
| Wharton Boro. | 138,558,810 | 94.93 | 145,958,928 | 204 | 805,379 | 146,764,511 |
| Totals | $8,576,158,473 | 60.48% | $14,181,228,903 | $982,890 | $141,848,184 | $14,324,059,977 |

*Exclusive of Class II Railroad Property

| Ocean County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954) | | | | | | |
|---|---|---|---|---|---|---|
| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
| Barnegat Twp. | $ 122,582,053 | 76.20% | $ 160,868,836 | ................ | $ 3,487,001 | $ 164,355,837 |
| Barnegat Light Boro. | 121,841,000 | 96.64 | 126,077,194 | ................ | 261,805 | 126,338,999 |
| Bay Head Boro. | 92,633,350 | 68.11 | 136,005,506 | $412,763 | 416,630 | 136,834,899 |
| Beach Haven Boro. | 104,333,180 | 48.59 | 214,721,506 | ................ | 564,816 | 215,286,322 |
| Beachwood Boro. | 102,751,850 | 78.06 | 131,631,886 | ................ | 676,285 | 132,308,171 |
| Berkeley Twp. | 646,556,300 | 95.58 | 676,455,639 | ................ | 7,125,463 | 683,581,102 |
| Brick Twp. | 1,393,098,540 | 95.38 | 1,460,577,207 | ................ | 14,788,899 | 1,475,366,106 |
| Dover Twp. | 1,076,878,900 | 54.36 | 1,981,013,429 | 6,050 | 13,588,398 | 1,994,607,877 |
| Eagleswood Twp. | 29,768,550 | 85.81 | 34,691,236 | ................ | 294,410 | 34,985,646 |
| Harvey Cedars Boro. | 62,989,630 | 46.45 | 135,607,384 | ................ | 325,675 | 135,933,059 |
| Island Heights Boro. | 25,678,300 | 62.49 | 40,444,637 | ................ | 229,796 | 40,674,433 |
| Jackson Twp. | 338,856,785 | 69.72 | 486,025,222 | ................ | 4,386,476 | 490,411,698 |
| Lacey Twp. | 440,993,810 | 92.61 | 476,183,792 | ................ | 6,779,618 | 482,963,410 |
| Lakehurst Boro. | 21,705,800 | 85.18 | 25,482,273 | 422 | 2,890,027 | 28,372,722 |
| Lakewood Twp. | 482,517,800 | 69.91 | 690,198,541 | 8,183 | 9,009,051 | 699,215,775 |

|  |  |  |  |  |  |  |
|---|---|---|---|---|---|---|
| Lavallette Boro. .............. | 133,956,200 | 58.40 | 229,377,055 | ............... | 1,571,555 | 230,948,610 |
| Little Egg Harbor Twp. . | 282,481,400 | 97.27 | 290,409,582 | ............... | 7,778,507 | 298,188,089 |
| Long Beach Twp. .......... | 455,483,130 | 55.02 | 827,850,109 | ............... | 2,252,376 | 830,102,485 |
| Manchester Twp. ............ | 467,263,748 | 68.69 | 680,250,033 | 222 | 6,763,458 | 687,013,713 |
| Mantoloking Boro. ......... | 85,230,800 | 65.80 | 129,530,091 | ............... | 321,382 | 129,851,473 |
| Ocean Twp. ..................... | 95,155,450 | 70.25 | 135,452,598 | ............... | 827,708 | 136,280,306 |
| Ocean Gate Boro. ......... | 22,093,629 | 61.62 | 35,854,640 | ............... | 117,715 | 35,972,355 |
| Pine Beach Boro. ......... | 31,518,850 | 64.20 | 49,094,782 | ............... | 133,190 | 49,227,972 |
| Plumsted Twp. ................ | 54,278,950 | 73.74 | 73,605,845 | ............... | 2,242,755 | 75,848,600 |
| Point Pleasant Boro. ..... | 474,790,550 | 104.25 | 455,434,580 | ............... | 5,739,168 | 461,173,748 |
| Pt. Pleasant Beach Boro. | 127,539,525 | 55.18 | 231,133,608 | 1,081 | 613,171 | 231,747,860 |
| Seaside Heights Boro. .. | 96,102,250 | 71.11 | 135,145,901 | ............... | 419,772 | 135,565,673 |
| Seaside Park Boro. ........ | 126,198,260 | 79.03 | 159,683,993 | ............... | 407,018 | 160,091,011 |
| Ship Bottom Boro. ........ | 74,332,810 | 50.12 | 148,309,677 | ............... | 423,958 | 148,733,635 |
| South Toms River Boro. | 31,719,600 | 70.05 | 45,281,370 | 1,778 | 385,554 | 45,668,702 |
| Stafford Twp. .................. | 201,621,022 | 43.11 | 467,689,682 | ............... | 5,105,905 | 472,795,587 |
| Surf City Boro. .............. | 105,638,170 | 52.16 | 202,527,166 | ............... | 1,523,914 | 204,051,080 |
| Tuckerton Boro. ............. | 52,665,450 | 77.61 | 67,859,103 | ............... | 925,487 | 68,784,590 |
| Totals ......................... | $7,981,253,642 | 71.64% | $11,140,474,103 | $430,499 | $102,376,943 | $11,243,291,545 |

*Exclusive of Class II Railroad Property

## Passaic County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

| TAXING DISTRICT | 1<br>Aggregate Assessed Valuation of Real Property* | 2<br>Average Ratio of Assessed to True Value of Real Property | 3<br>Aggregate True Value of Real Property* | 4<br>Assessed Valuation of Class II Railroad Property | 5<br>Assessed Valuation of All Personal Property | 6<br>Equalized Valuation |
|---|---|---|---|---|---|---|
| Bloomingdale Boro. ....... | $ 104,913,600 | 61.33% | $ 171,064,080 | $ 620 | $ 648,963 | $ 171,713,663 |
| Clifton City ....................... | 1,122,811,900 | 51.19 | 2,193,420,395 | 120,940 | 9,259,500 | 2,202,800,835 |
| Haledon Boro. ................. | 51,329,100 | 36.72 | 139,785,131 | ............... | 3,525,627 | 143,310,758 |
| Hawthorne Boro. ............ | 235,465,600 | 45.91 | 512,885,210 | 33,756 | 1,193,142 | 514,112,110 |
| Little Falls Twp. ............. | 126,323,006 | 39.98 | 315,965,498 | 3,910 | 3,538,110 | 319,507,518 |
| North Haledon Boro. ..... | 66,856,000 | 30.22 | 221,230,973 | ............... | 277,474 | 221,508,447 |
| Passaic City ..................... | 262,157,700 | 60.24 | 435,188,745 | 251,295 | 13,565,816 | 449,005,856 |
| Paterson City .................... | 602,016,710 | 54.52 | 1,104,212,601 | 734,894 | 17,906,926 | 1,122,854,421 |
| Pompton Lakes Boro. ... | 104,750,485 | 40.43 | 259,090,984 | 526 | 1,030.851 | 260,122,361 |
| Prospect Park Boro. ...... | 31,730,800 | 42.92 | 73,930,103 | ............... | 267,900 | 74,198,003 |
| Ringwood Boro. .............. | 127,590,700 | 37.86 | 337,006,603 | ............... | 1,306,572 | 338,313,175 |
| Totowa Boro. .................... | 308,116,500 | 67.36 | 457,417,607 | 1,173 | 2,359,003 | 459,777,783 |
| Wanaque Boro. ............... | 81,261,800 | 38.22 | 212,615,908 | ............... | 714,300 | 213,330,208 |
| Wayne Twp. ...................... | 1,102,906,445 | 58.42 | 1,887,891,895 | 904 | 12,429,894 | 1,900,322,693 |
| West Milford Twp. .......... | 277,206,100 | 46.35 | 598,075,728 | 1,688 | 4,502,550 | 602,579,966 |
| West Paterson Boro. ..... | 129,350,700 | 45.09 | 286,872,255 | ............... | 946,700 | 287,818,955 |
| Totals ........................ | $4,734,789,146 | 51.43% | $9,206,653,716 | $1,149,708 | $73,473,330 | $9,281,276,754 |

*Exclusive of Class II Railroad Property

## Salem County,1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

| TAXING DISTRICT | 1<br>Aggregate Assessed Valuation of Real Property* | 2<br>Average Ratio of Assessed to True Value of Real Property | 3<br>Aggregate True Value of Real Property* | 4<br>Assessed Valuation of Class II Railroad Property | 5<br>Assessed Valuation of All Personal Property | 6<br>Equalized Valuation |
|---|---|---|---|---|---|---|
| Alloway Twp. | $ 25,760,880 | 51.53% | $ 49,992,005 | ................ | $ 404,517 | $ 50,396,522 |
| Carneys Point Twp. | 72,440,020 | 64.53 | 112,257,896 | $19,700 | 1,017,251 | 113,294,847 |
| Elmer Boro | 13,654,950 | 65.83 | 21,046,559 | 11,356 | 894,740 | 21,952,655 |
| Elsinboro Twp. | 22,756,100 | 111.24 | 20,456,760 | ................ | 256,967 | 20,713,727 |
| Lower Alloway Creek Twp. | 35,219,090 | 60.61 | 58,107,721 | ................ | 671,740 | 58,779,461 |
| Mannington Twp | 26,577,000 | 58.04 | 45,790,834 | 3,585 | 797,343 | 46,591,762 |
| Oldmans Twp. | 26,741,800 | 57.12 | 46,816,877 | 1,497 | 331,340 | 47,149,714 |
| Penns Grove Boro | 36,125,550 | 86.03 | 41,991,805 | 113 | 2,493,050 | 44,484,968 |
| Pennsville Twp. | 183,750,600 | 65.29 | 281,437,586 | 4,456 | 6,192,206 | 287,634,248 |
| Pilesgrove Twp. | 42,263,100 | 57.99 | 72,879,979 | 622 | 1,007,226 | 73,887,827 |
| Pittsgrove Twp. | 81,539,750 | 76.80 | 106,171,549 | ................ | 1,298,058 | 107,469,607 |
| Quinton Twp. | 25,993,175 | 64.58 | 40,249,574 | ................ | 2,665,788 | 42,915,362 |
| Salem City | 46,798,025 | 78.73 | 59,441,160 | 20,329 | 2,340,251 | 61,801,740 |
| Upper Pittsgrove Twp. | 39,582,300 | 75.55 | 52,392,191 | ................ | 1,214,111 | 53,606,302 |
| Woodstown Boro | 52,806,700 | 108.37 | 48,728,154 | 1,554 | 1,535,760 | 50,265,468 |
| Totals | $732,209,040 | 69.22% | $1,057,760,650 | $63,212 | $23,120,348 | $1,080,944,210 |

*Exclusive of Class II Railroad Property

## Somerset County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
|---|---|---|---|---|---|---|
| Bedminster Twp. ............ | $ 150,739,559 | 56.30% | $ 267,743,444 | ............... | $12,933,484 | $ 280,676,928 |
| Bernards Twp. ................ | 275,121,900 | 38.81 | 708,894,357 | $ 2,974 | 2,142,709 | 711,040,040 |
| Bernardsville Boro. ......... | 381,867,200 | 104.07 | 366,933,026 | 118,390 | 7,396,557 | 374,447,973 |
| Bound Brook Boro. ....... | 145,945,055 | 73.36 | 198,943,641 | 118,176 | 5,117,831 | 204,179,648 |
| Branchburg Twp. ........... | 218,878,700 | 73.02 | 299,751,712 | 2,683 | 2,536,166 | 302,290,561 |
| Bridgewater Twp. ........... | 558,720,266 | 49.75 | 1,123,055,811 | 47,726 | 4,569,583 | 1,127,673,120 |
| Far Hills Boro. ................ | 30,938,400 | 50.82 | 60,878,394 | 9,036 | 248,488 | 61,135,918 |
| Franklin Twp. .................... | 762,126,200 | 90.60 | 841,198,896 | ............... | 11,106,673 | 852,305,569 |
| Green Brook Twp. ......... | 172,834,310 | 103.08 | 167,670,072 | ............... | 703,524 | 168,373,596 |
| Hillsborough Twp. .......... | 236,060,938 | 38.32 | 616,025,412 | 4,532 | 4,860,062 | 620,890,006 |
| Manville Boro. ................. | 274,022,825 | 107.06 | 255,952,573 | 196,657 | 1,012,294 | 257,161,524 |
| Millstone Boro. ................ | 5,473,260 | 40.41 | 13,544,321 | ............... | 22,357 | 13,566,678 |
| Montgomery Twp. .......... | 228,199,485 | 70.89 | 321,906,454 | 45,329 | 1,841,273 | 323,793,056 |
| North Plainfield Boro. ... | 268,932,900 | 75.50 | 356,202,517 | ............... | 1,649,245 | 357,851,762 |
| Peapack Gladstone Boro. | 129,393,575 | 102.46 | 126,286,917 | 5,178 | 498,300 | 126,790,395 |
| Raritan Boro. ................... | 147,326,285 | 73.15 | 201,402,987 | 162,444 | 1,452,104 | 203,017,535 |
| Rocky Hill Boro. ............ | 27,482,800 | 100.15 | 27,441,638 | ............... | 116,628 | 27,558,266 |
| Somerville Boro. ............ | 160,929,050 | 59.34 | 271,198,264 | 71,093 | 7,407,046 | 278,676,403 |
| So. Bound Brook Boro. | 69,840,200 | 90.99 | 76,755,907 | 1,354 | 970,092 | 77,727,353 |
| Warren Twp. .................... | 440,614,000 | 103.01 | 427,739,054 | ............... | 1,879,130 | 429,618,184 |
| Watchung Boro. ............. | 333,734,030 | 100.05 | 333,567,246 | ............... | 1,887,408 | 335,454,654 |
| Totals ......................... | $5,019,160,938 | 71.06% | $7,063,092,643 | $785,572 | $70,350,954 | $7,134,229,169 |

*Exclusive of Class II Railroad Property

## Sussex County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
|---|---|---|---|---|---|---|
| Andover Boro. | $ 12,767,130 | 68.31% | $ 18,689,987 | $ 837 | $ 310,611 | $ 19,001,435 |
| Andover Twp. | 45,031,801 | 35.54 | 126,707,375 | 226 | 231,084 | 126,938,685 |
| Branchville Boro. | 32,998,600 | 113.53 | 29,065,974 | ............... | 372,296 | 29,488,270 |
| Byram Twp. | 94,070,443 | 50.42 | 186,573,667 | ............... | 663,855 | 187,237,522 |
| Frankford Twp. | 124,138,539 | 96.03 | 129,270,581 | ............... | 1,381,834 | 130,652,415 |
| Franklin Boro. | 34,563,600 | 44.68 | 77,358,102 | 1,659 | 1,010,252 | 78,370,013 |
| Fredon Twp. | 25,334,063 | 38.95 | 65,042,524 | ............... | 171,386 | 65,213,910 |
| Green Twp. | 31,966,937 | 50.48 | 63,325,945 | 253 | 211,006 | 63,537,204 |
| Hamburg Boro. | 33,888,400 | 85.96 | 39,423,453 | ............... | 244,742 | 39,668,195 |
| Hampton Twp. | 104,420,509 | 96.06 | 108,703,424 | ............... | 790,379 | 109,493,803 |
| Hardyston Twp. | 55,434,525 | 43.15 | 128,469,351 | 143 | 440,047 | 128,909,541 |
| Hopatcong Boro. | 255,526,240 | 73.74 | 346,523,244 | ............... | 1,556,868 | 348,080,112 |
| Lafayette Twp. | 23,442,075 | 43.56 | 53,815,599 | ............... | 196,270 | 54,011,869 |
| Montague Twp. | 76,733,352 | 102.93 | 74,549,064 | ............... | 909,751 | 75,458,815 |
| Newton Town | 141,508,585 | 104.22 | 135,778,723 | ............... | 4,903,208 | 140,681,931 |
| Ogdensburg Boro. | 40,701,825 | 65.38 | 62,254,244 | 238 | 107,436 | 62,361,918 |
| Sandyston Twp. | 29,678,800 | 57.53 | 51,588,389 | ............... | 264,485 | 51,852,874 |
| Sparta Twp. | 223,216,315 | 50.70 | 440,268,866 | 1,423 | 1,504,325 | 441,774,614 |
| Stanhope Boro. | 86,767,400 | 104.80 | 82,793,321 | ............... | 676,502 | 83,469,823 |
| Stillwater Twp. | 46,468,925 | 48.20 | 96,408,558 | ............... | 299,261 | 96,707,819 |
| Sussex Boro. | 22,675,975 | 71.48 | 31,723,524 | ............... | 1,909,060 | 33,632,584 |
| Vernon Twp. | 250,964,340 | 53.50 | 469,092,224 | 838 | 3,359,691 | 472,452,753 |
| Walpack Twp. | 479,750 | 44.51 | 1,077,848 | ............... | 60,386 | 1,138,234 |
| Wantage Twp. | 183,208,175 | 105.97 | 172,886,831 | ............... | 17,646,390 | 190,533,221 |
| Totals | $1,975,986,304 | 66.06% | $2,991,390,818 | $5,617 | $39,221,125 | $3,030,617,560 |

*Exclusive of Class II Railroad Property

## Union County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
|---|---|---|---|---|---|---|
| Berkeley Heights Twp. .. | $ 257,921,461 | 39.53% | $ 652,470,177 | ............... | $ 1,111,057 | $ 653,581,234 |
| Clark Twp. ........................ | 288,061,100 | 54.25 | 530,988,203 | $ 4,064 | 1,394,700 | 532,386,967 |
| Cranford Twp. ................. | 432,222,300 | 58.76 | 735,572,326 | 362,949 | 5,661,544 | 741,596,821 |
| Elizabeth City ................ | 944,518,100 | 78.18 | 1,208,132,643 | 9,713,985 | 25,060,800 | 1,242,907,428 |
| Fanwood Boro. ............... | 90,850,200 | 45.31 | 200,508,056 | 8,681 | 443,500 | 200,960,237 |
| Garwood Boro. .......... ..... | 77,830,500 | 64.24 | 121,155,822 | 16,037 | 438,683 | 121,610,542 |
| Hillside Twp. .................... | 309,784,200 | 78.56 | 394,328,157 | 79,597 | 2,097,986 | 396,505,740 |
| Kenilworth Boro. ............ | 184,124,200 | 64.75 | 284,361,699 | 37,543 | 1,104,451 | 285,503,693 |
| Linden City ...................... | 1,128,749,200 | 70.73 | 1,595,856,355 | 774,566 | 9,314,600 | 1,605,945,521 |
| Mountainside Boro. ........ | 173,056,900 | 49.92 | 346,668,470 | ............... | 813,400 | 347,481,870 |
| New Providence Boro. .. | 290,826,500 | 61.68 | 471,508,593 | 1,576 | 5,520,254 | 477,030,423 |
| Plainfield City ................. | 384,883,325 | 68.50 | 561,873,467 | 299,639 | 13,280,756 | 575,453,862 |
| Rahway City .................... | 350,271,800 | 67.83 | 516,396,580 | 882,547 | 9,417,800 | 526,696,927 |
| Roselle Boro. .................. | 260,639,500 | 74.77 | 348,588,338 | 28,591 | 7,320,154 | 355,937,083 |
| Roselle Park Boro. ........ | 141,620,300 | 53.93 | 262,600,223 | 48,023 | 785,206 | 263,433,452 |
| Scotch Plains Twp. ........ | 309,891,600 | 46.55 | 665,717,723 | 62 | 1,568,847 | 667,286,632 |
| Springfield Twp. ............ | 351,937,000 | 67.66 | 520,155,188 | 757 | 2,449,258 | 522,605,203 |
| Summit City ..................... | 378,767,500 | 37.06 | 1,022,039,396 | 314,213 | 5,003,498 | 1,027,357,107 |
| Union Twp. ...................... | 966,211,700 | 63.74 | 1,515,863,979 | 32,614 | 15,156,760 | 1,531,053,353 |
| Westfield Town ............... | 1,148,279,100 | 107.73 | 1,065,886,104 | 3,077 | 8,823,853 | 1,074,713,034 |
| Winfield Twp. .................... | 1,391,700 | 44.13 | 3,153,637 | ............... | 35,688 | 3,189,325 |
| Totals ........................ | $8,471,638,486 | 65.05% | $13,023,825,138 | $12,608,521 | $116,802,795 | $13,153,236,454 |

*Exclusive of Class II Railroad Property

## Warren County, 1982 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

| TAXING DISTRICT | 1 Aggregate Assessed Valuation of Real Property* | 2 Average Ratio of Assessed to True Value of Real Property | 3 Aggregate True Value of Real Property* | 4 Assessed Valuation of Class II Railroad Property | 5 Assessed Valuation of All Personal Property | 6 Equalized Valuation |
|---|---|---|---|---|---|---|
| Allamuchy Twp. | $ 64,767,870 | 65.40% | $ 99,033,440 | $ 1,267 | $ 884,306 | $ 99,919,013 |
| Alpha Boro. | 44,735,150 | 94.73 | 47,223,847 | 1,977 | 265,939 | 47,491,763 |
| Belvidere Town | 44,119,214 | 80.61 | 54,731,688 | 10,161 | 3,243,081 | 57,984,930 |
| Blairstown Twp. | 103,166,059 | 71.56 | 144,167,215 | ............... | 1,076,346 | 145,243,561 |
| Franklin Twp. | 50,414,542 | 100.97 | 49,930,219 | 166 | 781,083 | 50,711,468 |
| Frelinghuysen Twp. | 35,048,555 | 77.88 | 45,003,261 | ............... | 267,383 | 45,270,664 |
| Greenwich Twp. | 28,869,620 | 65.83 | 43,848,147 | 1,060 | 316,627 | 44,165,834 |
| Hackettstown Town | 74,439,445 | 39.71 | 187,457,681 | 9,294 | 1,711,647 | 189,178,622 |
| Hardwich Twp. | 34,076,870 | 101.39 | 33,609,695 | ............... | 173,524 | 33,783,219 |
| Harmony Twp. | 48,340,068 | 69.71 | 69,344,524 | 4,807 | 433,125 | 69,782,456 |
| Hope Twp. | 34,358,850 | 71.29 | 48,195,890 | ............... | 837,693 | 49,033,583 |
| Independence Twp. | 55,481,253 | 70.89 | 78,263,864 | 785 | 735,338 | 78,999,987 |
| Knowlton Twp. | 53,885,125 | 104.69 | 51,471,129 | 262 | 677,474 | 52,148,865 |
| Liberty Twp. | 30,744,339 | 70.87 | 43,381,316 | 152 | 187,589 | 43,569,057 |
| Lopatcong Twp. | 110,235,625 | 96.02 | 114,804,858 | 4,202 | 1,129,783 | 115,938,843 |
| Mansfield Twp. | 84,358,387 | 72.38 | 116,549,305 | 652 | 968,712 | 117,518,669 |
| Oxford Twp. | 23,284,165 | 80.19 | 29,036,245 | ............... | 456,016 | 29,492,261 |
| Pahaquarry Twp. | 67,950 | 13.33 | 509,752 | ............... | 15,546 | 525,298 |
| Phillipsburg Town | 214,921,200 | 94.67 | 227,021,443 | 361,205 | 5,071,258 | 232,453,906 |
| Pohatcong Twp. | 61,311,955 | 75.06 | 81,683,926 | 3,461 | 688,450 | 82,375,837 |
| Washington Boro. | 94,863,700 | 85.55 | 110,886,850 | 61,346 | 3,140,006 | 114,088,202 |
| Washington Twp. | 108,682,443 | 109.21 | 99,516,933 | 465 | 1,273,312 | 100,790,710 |
| White Twp. | 96,593,073 | 80.48 | 120,021,214 | 3,673 | 481,729 | 120,506,616 |
| Totals | $1,496,765,458 | 78.96% | $1,895,892,462 | $464,936 | $24,615,967 | $1,920,973,364 |

*Exclusive of Class II Railroad Property

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